F 44 , ASI

# AMHERST NEW HAMPSHIRE



2001 TOWN REPORT

#### **₹** FRONT COVER **₹**

Starting in the left front row: Richard Pratt, Karin Elmer, Michele Crowley, George Couture, Sharon Frydlo. Second row: Margaret Drobat, Richard Smith, Brian Gleason, Gail Stout, Maureen Minton, Allison Kincaid. Third row: Perry Day, Ken Salisbury, Brenda Morse David Bellamy, Candy Shiry, James Doan, Merri Howe. Fourth row: Fred Salisbury, David Herlihy, Bruce Berry, Peter Lyon, Michael Knox, Gary MacGuire, Dana Edgarton. Fifth row: Ray Long, Robert Hadley, Edward Elcik, Mark Davis George Lielasus, Patrick Doherty, Carl Weber.

F44 . A S 1 208

**Narrative Report** 

of the

**Town Officers** 

of

**AMHERST, NEW HAMPSHIRE** 

For the Year Ending

**December 31, 2001** 

and

Financial Records

For the Fiscal Year Ending

June 30, 2001

# THE AMHERST BOARD OF SELECTMEN DEDICATE THE 2001 ANNUAL TOWN REPORT TO ALL FULL AND PART TIME EMPLOYEES

#### DEPARTMENT OF PUBLIC WORKS

David Bellamy William Cole Margaret Drobat David Herlihy Fred Salisbury

Richard Smith

Bruce Berry Mark Davis Charles Duval Ray Long Kenneth Salisbury Edna Worcester Scott Brown Perry Day Robert Hadley Richard Pratt Donald Smith

#### **EMERGENCY MEDICAL SERVICES**

Krysta Barraford Jenna Brown Ron Calabro Rob Clauss Tom Dearborn **Brett Dodge** Kirk Garland Gene Heighton Mark Hume Lvn Hurd Philip Jewett Joan Kunkel Katherine Lockwood Sarah McEntee Rick McKenzie Shaun Morrissey Debbie Payne Brian Quick Deborah Stroh Derek Whitehead

Kristina Bigbee Michael Cahill Greg Castillo Jeff Cordts Darlene Davidson Neil Fisher Brian Gleason Marcia Houck Fric Hunter Brad Hutchinson Laureen Johnson Rick Lack Anita Lombardo Tom McEntee Nate Miller Amv Morss Caitlin Phelps Robert Schaumann Lorie Vassallo Peter Wolczko

Shawn Brechtel Earlene Calabro Bob Chamberlain Les Cristini Roy Degrandpre Pam Fowler Thomas Head Julie Howard John Hurd M.E. Indelicato Jack Kunkel Jessie Lee Janice Louie Ian McKenzie Robin Miller Robert Panit Ben Pushee Scott Smith Don Waldron

#### FIRE DEPARTMENT

Steven Bair Donald Bishop Matthew Conley John Crowley Thomas Grella Jared Hufft Paul LaBrosse Daniel Barton
Christi Champagne
Brian Connor
Brian Disco
David Hanlon
Mary Eileen Indelicato
Donald Lipkin

Peter Bergin
Peter Christman
Rochard Crocker
Keven Grassett
Edward Hanlon
Kevin Kilgore
James Lockwood

#### FIRE DEPARTMENT

Matt Lynch
Jeffrey Manson
Robin Miller
John O'Connor
Robert Petrella
Craig Powers
Josua Robinson
Roanld Vigneault
Christopher whittaker

Kurt MacLaughin Brennan McCarthy Jonathan Morrill Reed Panesiti Ben Philbrick Brian Quick Jason Smedick Joseph Walsh Peter Wolczko

David Madison
Jonathan McCoy
Thomas Nolan
Andrew Pataky
Brandon Powers
William Rapf
Lisa Smith
Dennis Wheeler

#### **LIBRARY**

Sylvia Agler Francesca Denton Vicki Durzy Carol Forbes Mary Ann List Kathleen Richardson Ruslyn Vear

Sally Bartlett ToniDinkel Doreen Castillo Natalie Childress Julianne Mantius Emilyn Richarson Sarah Visinski Martha Bosco Michael Duh Liz Fairbairn Erna Johnson Ann Quinn Martin Rowley

#### POLICE DEPARTMENT

Fylisity Baker-Scott Darlene Bouffard Kevin Furlong Sharon Higley Steven Kemp Sally Long Ralph Marschhausen Matthew Saunders Geoffrey Ziminski David Beckley Patrick Doherty Michelle Greene Lance Hult Michael Knox Peter Lyon John Mullen Mark Schofield Chad Blake
Dana Edgarton
Cnythia Hensley
Carolyn Karnis
Ethan Lewis
Gary MacGuire
Mark Reams
Patrick Webster

#### **TOWN HALL**

Danielle Cook Nancy Demers Karin Elmer Merri Howe Maureen Minton Gail Stout Carl Weber George Couture James Doane Sharon Frydlo Allison Kincaid Brenda Morse Wayne Titus Michele Crowley Edward Elcik Nat Gianino George Lielasus Candy Shirey Leonard Twiss

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ROBERT HEATON, Chairman JOHN DINKEL, JR STEVEN DESMARIS MARILYN PETERMAN MARYFI IZABETH CROCKER Term Expires 2002 Term Expires 2004 Term Expires 2004 Term Expires 2003 Term Expires 2003

## TOWN ADMINISTRATOR CARL E. WEBER

MODERATOR ROBERT SCHAUMANN Term Expires 2002 TOWN CLERK NANCY A. DEMERS Term Expires 2002

TREASURER
ELIZABETH OVERHOLT
Term Expires 2003

TAX COLLECTOR
GAIL STOUT
Appointed

# TOWN COUNSEL WILLIAM R. DRESCHER, ESQUIRE

DIRECTOR OF PUBLIC WORKS
BRUCE BERRY

POLICE CHIEF
GARY D. MACGUIRE

LIBRARY DIRECTOR MARY ANN LIST ASSESSOR EDWARD ELCIK

RECREATION DIRECTOR
JAMES DOANE

HEALTH OFFICER
DR JAMES STARKE

ZONING ADMINISTRATOR
KARIN FLMER

WELFARE OFFICER SHARON L. FRYDLO

ACCOUNTANT NAT GIANINO FIRE INSPECTOR
JASON SMEDICK

#### RESCUE SQUAD

BRIAN GLEASON, Director

#### FIRE DEPARTMENT

RICHARD E. CROCKER, Chief THOMAS GRELLA, Fire Ward STEVEN BAIR, Fire Ward

#### **EMERGENCY MANAGEMENT OPERATIONS**

JASON SMEDICK, Director DONALD HOLDEN, Deputy Director

#### SUPERVISORS OF THE CHECKLIST

HELEN OUELLETTE, Tem Expires 2006 CYNTHIA KENNEDY, Term Expires 2004 GERALDINE PORTER, Term Expires 2002

#### **BOARD OF ADJUSTMENT**

DOUGLAS KIRKWOOD, Chairman	Term Expires 2003
ALEXANDER BUCHANAN	Term Expires 2002
SUSAN MCCARTHY	Term Expires 2002
ROBERT ROWE	Term Expires 2004
KENNETH NICOLL	Term Expires 2003
DANIEL WELDON, Alternate	Term Expires 2003
DAVID STURM, Alternate	Term Expires 2004
WALTER OHLSON, Alternate	Term Expires 2003

#### PLANNING BOARD \*

SALLY WILKINS, Chairman	Term Expires 2003
ROGER SMITH	Term Expires 2002
GORDON LEEDY	Term Expires 2003
CHARLES TIEDEMANN	Term Expires 2002
JOHN BOWKETT	Term Expires 2004
ANDREW PATAKY	Term Expires 2004
FELIX HERTZKA, Alternate	Term Expires 2002
ARNOLD ROSENBLATT, Alternete	Term Expires 2003
DONALD BOUCHARD, Alternate	Term Expires 2003

MARILYN PETERMAN, Ex-Officio

#### TRUSTEES OF THE TRUST FUND

PETER BERGIN, Chairman STEPHEN MANTIUS KEVIN GRASSETT

JAMIE RAMSEY, Resigned

Term Expires 2004 Term Expires 2003 Term Expires 2002

#### **CEMETERY TRUSTEES**

PETER BERGIN ROBERT CROUTER JAY DINKEL

#### HISTORIC DISTRICT COMMISSION

HELEN ROWE, Chairman	Term Expires 2002
ROLF BIGGERS	Term Expires 2003
CAROLYN QUINN	Term Expires 2002
WLLIAM DONOVAN	Term Expires 2003
JAMES EMMOND	Term Expires 2002
LESLIE HUBBARD	Term Expires 2004
BETH DAVIS, Alternate	Term Expires 2002
CHARLES DUVAL, Alternate	Term Expires 2002
WILLIAM VEILLETTE, Alternate	Term Expires 2004
MARYELIZABETH CROCKER, Ex-Officio	
ANDREW PATAKY Planning Rd Ren	

#### LIBRARY TRUSTEES

DONALD HOLDEN, Chairman	Term Expires 2002
HAROLD STRUSS	Term Expires 2003
HELEN ROWE	Term Expires 2002
THOMAS HEAD	Term Expires 2004
ROBERT LOWN	Term Expires 2004
DAVID HALLENBECK	Term Expires 2003
ROBIN JULIAN	Term Expires 2004

#### HIGHWAY SAFETY COMMISSION

BRUCE BERRY	BRIAN GLEASON
RICHARD E. CROCKER	STEVEN BAIR
MICHAEL ANANIS	GARY MACGUIRE
WILLIAM OVERHOLT, Ex-Officio	

#### CONSERVATION COMMISSION

JOHN HARVEY, Chairman	Term Expires 2004
BRUCE BECKLEY, Vice Chairman	Term Expires 2002
ANNE KRANTZ, Secretary	Term Expires 2003
WILLIAM WICHMAN, Treasurer	Term Expires 2004
RICHARD HART, Webmaster	Term Expires 2002
JAN WOODBURY	Term Expires 2004
TOM WILKINS	Term Expires 2004
LEONARD GERZON, Alternate	Term Expires 2004
DAVID GAGNE, Alternate	Term Expires 2004
DAVID BELAK, Alternate	Term Expires 2002
WALTER OHLSON, Dredge & Fill	

#### RECREATION COMMISSION

DAN ROBERTS, Chairman
WILLIAM DONOVAN
MARY ANN SIDEBOTHAM
RICK TINO
WILLIAM HUTCHISON
SHARON RABAU, Alternate
MAREN PETROPULOS, Alternate
ROBERT HEATON, Ex-Officio

#### ROAD COMMISSION

BRUCE BOWLER	Term Expire	s 2004
TOM SOMMERS	Term Expire	s 2003
CHRISTOPHER KAISER	<ul> <li>Term Expire</li> </ul>	s 2004
JAMES SICKLER Resigned	·	

#### NASHUA REGIONAL PLANNING COMMISSION

MARTIN MICHAELIS	Term Expires 2002
MARILYN PETERMAN	Term Expires 2002
PAUL WENGER, Alternate	Term Expires 2002
ANNE KRANTZ, Alternate	·

#### SOUHEGAN REGIONAL LANDFILL DISTRICT

JUDITH JONES	Term Expires 2003
JACK KUNKEL	Term Expires 2004



DWIGHT BREW, Chairman ANN LOGAN JAMES O'MARA RICHARD DYER TED KRANTZ BRUCE BOWLER ROBIN SCOTT SHARON KATZ

JULY 4TH
NANCY HEAD, Chairman

MEMORIAL DAY ANN BERGIN, Chairman

MACC BASE BOARD OF GOVERNORS DAVID FAGEN, 2002

REPRESENTATIVES TO THE GENERAL COURT
CYNTHIA DOKMO
PAUL SPIESS
PETER BERGIN
ROBERT ROWE

MEMBER OF THE SENATE SHEILA ROBERGE

#### AMHERST TOWN WARRANT

# The State of New Hampshire March 12, 2002

Polls will be open from 7:00 a.m. to 8:00 p.m. at Wilkins School

To the inhabitants of the Town of Amherst in the County of Hillsborough and State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified that the Annual Meeting of the Town of Amherst will be held, in accordance with "Senate Bill 2" (NH RSA 40:13). The first session, to transact all business other than voting, is on Wednesday, February 6, 2002 at 7:00 p.m. at the Souhegan High School Auditorium. The second session, voting by official ballot at the polls is on Tuesday, March 12, 2002 at the Wilkins School from 7:00 a.m. to 8:00 p.m.

#### Article 1.

To choose all necessary Town Officers for the ensuing terms.

#### Article 2.

To see if the Town will raise and appropriate, the sum of four hundred forty-two thousand dollars (\$442,000 gross budget) for the purchase of the 120 acres of conservation land (up to 20 acres may be used for active recreation if it is suitable) from the Town of Bedford (Map 10-71 & 10-71-1), and to authorize the issuance of not more than \$442,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. 3/5 Ballot Vote Required. (The Selectmen unanimously recommend a yes vote.)

#### Article 3.

To see if the Town will raise and appropriate, the sum of four hundred thousand dollars (\$400,000 Gross Budget) for the purchase 47 acres of land known as the Lindabury Apple Orchard and Woods (Map 5-109) located on Christian Hill Road, and to authorize the issuance of not more than \$400,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. 3/5 Ballot Vote Required. (By a vote of 4 to 1 the Selectmen recommend a yes vote.)

#### Article 4.

Shall the town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as

amended by vote of the first session, for the purposes set forth herein, totaling \$6,736,299.03. Should this article be defeated, the operating budget shall be \$6,427,618.16 which is the same as last year, with certain adjustments required by previous action of the Town or by law, the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This article does not include any other appropriation. (The Selectmen unanimously recommend a yes vote.)

#### Article 5.

To see if the Town will raise and appropriate, the sum of two-hundred eighty-five thousand dollars (\$285,000) for the construction and renovation of the Amherst Town Hall for compliance with the Americans with Disabilities Act (ADA) and other code compliance issues to include an elevator and shaft, access ramp, and accessible bathrooms and fire sprinklers and reconstruct the septic system. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by June 30, 2004, whichever is sooner. (The Selectmen unanimously recommend a yes vote.)

#### Article 6.

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectmen and the Teamster's Union (*Department of Public Works Union*) which calls for the following increases in salaries and benefits:

Year Estimated Increase Year Estimated Increase 2003 \$28,604.27 2004 \$31,000.00

and further to raise and appropriate the sum of \$28,604.27 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year. (The Selectmen unanimously recommend a yes vote.)

#### Article 7.

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectmen and the American Federation of State, County & Municipal Employees Union (*Police Union*) which calls for the following increases in salaries and benefits:

Year Estimated Increase Year Estimated Increase 2003 \$35,055 2004 \$40,000

and further to raise and appropriate the sum of \$35,055 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels

paid in the prior fiscal year. (The Selectmen unanimously recommend a yes vote.)

#### Article 8.

To see of the Town will vote to authorize the Town Clerk to collect a motor vehicle registration surcharge, the amount of which is set forth in RSA 261:153,V as follows:

- \$5.00 for heavy vehicles, including motor homes and house trailers, heavy trucks and truck-tractors whose gross weight exceeds 18,000 pounds and busses;
- \$3.00 for automobiles, light vehicles including trucks, and commercial motorized vehicles including tractor trailers; and
- \$2.00 for special use vehicles including all-terrain vehicles, agricultural and farm vehicles, historic vehicles, and 2-wheeled vehicles including mopeds, and non-motorized car and boat trailers.

And further, to require the Town Clerk after deducting \$0.50 from each fee to cover administrative costs, to deposit the remainder into a town reclamation trust fund, which is hereby created pursuant to RSA 149-M:18, to be held by the Town Treasurer in a separate account and to be spent under the direction of the selectmen to pay of the collection and disposal of used motor oil, motor vehicle batteries, and motor vehicle tires; any excess in the fund may be used for recycling and reclamation of other types of solid waste. (By a vote of 4 to 1 the Selectmen recommend a yes vote.)

#### Article 9.

To see if the Town will vote to appropriate and authorize the withdrawal from the Capital Reserve Fund established for this purpose (Highway Vehicle) the sum of One Hundred Thirty Thousand Dollars (\$130,000) for the purpose of purchasing a fully equipped ten-wheeled dump truck. (The Selectmen unanimously recommend a yes vote.)

#### Article 10.

To see if the Town will vote to appropriate and authorize the withdrawal from the Capital Reserve Fund established for this purpose (Radio Conversion) the sum of Sixty-Four Thousand Dollars (\$64,000) for the purpose of upgrading the Fire Department Radio Equipment. (The Selectmen unanimously recommend a yes vote.)

#### Article 11.

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Tennis Court Improvements and to raise and appropriate the sum of twenty thousand dollars (\$20,000) to be placed in this fund. (The Selectmen unanimously recommend a yes vote.)

#### Article 12.

As permitted by RSA 41:14-c, to see if the Town will vote to adopt the provisions of RSA 41:14-a that will grant the selectmen the authority to acquire or sell land, buildings, or both; provided, however, they shall first submit any such proposed acquisition or sale to both the planning board and to the conservation commission for review and recommendation by those bodies, and after recommendations from both bodies, they shall hold two public hearings in accordance with RSA 41:14-a. (Selectmen unanimously recommend a yes vote.)

#### Article 13.

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of Recreation Land and Facilities Purchases and to raise and appropriate the sum of one-hundred thousand dollars (\$100,000 gross budget) into this capital reserve fund. Out of this amount, fifty thousand dollars (\$50,000) to be appropriated from the Land Use Change Tax Fund, with the balance of fifty thousand dollars (\$50,000) to come from general taxation. Further, to name the Board of Selectmen as agents to expend from said fund in accordance with RSA 35:15, II. (The Selectmen unanimously recommend a yes vote.)

#### Article 14.

To see if the Town will vote to adopt the provisions of RSA 80:52-c thereby allowing the Town to accept credit card payments for taxes, fees and/or other charges, and to allow the Selectmen to use their own discretion as to whether or not to add a service charge when payments are accepted. (The Selectmen unanimously recommend a yes vote.)

#### Article 15

To see if the Town will vote to raise and appropriate ten thousand dollars (\$10,000) to support the Souhegan Valley Interfaith Housing Corporation to coordinate services and activities for the senior citizens of Amherst. (The Selectmen unanimously recommend a yes vote.)

#### Article 16.

To see if the Town will vote to establish a Heritage Commission in accordance with RSA 673 and RSA 674:44-d. The Heritage Commission shall have between 3 and 7 members, as appointed by the Board of Selectmen, and may have up to 5 alternate members, as appointed by the Board of Selectmen. The creation of a Heritage Commission also creates a non-lapsing Heritage Fund (RSA 674:44-d), into which the Heritage Commission shall deposit monetary revenues from any source, including gifts. (Majority Vote Required) (The Selectmen unanimously recommend a yes vote.)

#### Article 17.

Shall we modify the elderly exemptions from property tax in the Town of Amherst, based on assessed value, for qualified taxpayers to be as follows: For a person 65 years of age up to 75 years, \$45,000; for a person 75 years of age up to 80 years, \$67,500; for a person 80 years of age or older \$90,000. To qualify, the person must have been a New Hampshire resident for at least five (5) years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least (5) years. In addition, the taxpayer must have a net income of not more than \$35,000 or, if married, a combined net income of less than \$50,000 and own net assets not in excess of \$150,000 excluding the value of the person's residence. (The Selectmen unanimously recommend a yes vote.)

#### Article 18.

To see if the Town will vote to authorize the selectmen to convey to the Amherst Land Trust (or a similar non-profit entity), (hereafter "Grantee"), all of the Town's interest in and to the Bragdon Farm Land in Bedford, (Bedford Tax Map 30-15-29) for the consideration of One (\$1.00) and 00/100 Dollars, with the understanding that the said Grantee, will reconvey the said premises back to the Town of Amherst, forthwith, subject, however, to a perpetual restrictive covenant which will control the future use of the property so as to restrict any such development on said property in perpetuity, in the manner typically undertaken by the creation of a conservation easement on the same, or take action relative thereto. (By a vote of 4 to 1, the Selectmen recommend a yes vote.)

#### Article 19:

To see if the Town will vote to discontinue the Highway Department Capital Reserve Grader Fund created in 1950 and appropriate up to Twenty Thousand Seven Hundred Thirteen Dollars and Seventeen Cents (\$20,713.17) into the previously established Highway Vehicle Capital Reserve Fund said funds represent the balance of the Grader Fund with accumulated interest to date of withdrawal, and to transfer the balance to the Town's previously established Highway Vehicle Capital Reserve Fund. (Majority Vote Required) (The Selectmen unanimously recommend a ves vote.)

AMHERST SCHOOL DISTRICT

Articles 20 through Articles 27

#### PROPOSED ZONING CHANGES

#### Article 28:

To see if the Town will vote, as proposed by the Planning Board, to amend Article IV, Section 4-12, General, after the phrase "augmentation of stream flows during dry periods" ADD "to control construction and prevent alteration of watershed areas where such activities would significantly alter the surface water drainage (pattern and concentration) and/or cause excessive erosion;"

#### Article 29:

To see if the Town will vote, as proposed by the Planning Board, to amend Article IX, Definitions-Planned Residential Development: Minimum lot area: **DELETE** the word "contiguous" from this whole section.

#### Article 30:

To see if the Town will vote, as proposed by the Planning Board, to amend Article IV Zoning Regulations, Section 4-3c Yard Requirements, Paragraph 1. **DELETE** "30 Feet" and **INSERT** "50 Feet".

#### Article 31:

To see if the Town will vote, as proposed by the Planning Board, to amend Article VIII, Miscellaneous Provisions, Section 8-5, Affordable Housing, lot size, density, setbacks and open space. **ADD** new item "5. The maximum unit size shall not exceed 1,300 square feet of heated living space, excluding basement areas. This provision shall remain with the development for a period of ten years from the date of the first certificate of occupancy."

Given under our hands and seal this 15<sup>th</sup> day of January 2002

Robert M. Heaton Maryelizabeth Crocker Marilyn Peterman Steven Desmarais John F. Dinkel, Jr.

A true copy of warrant - ATTEST

Robert M. Heaton Maryelizabeth Crocker Marilyn Peterman Steven Desmarais John F. Dinkel, Jr.

#### AMENDMENTS TO THE WARRANT ARTICLES AS VOTED ON AT THE DELIBERATIVE SESSION FEBRUARY 6, 2002

#### Article 2.

To see if the Town will raise and appropriate, the sum of four hundred forty-two thousand dollars (\$442,000 gross budget) for the purchase of the 420-123 acres of conservation land (up to 20 acres may be used for active recreation if it is suitable) from the Town of Bedford (Map 10-71 & 10-71-1), and to authorize the issuance of not more than \$442,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. 3/5 Ballot Vote Required. (The Selectmen unanimously recommend a yes vote.)

#### Article 3.

To see if the Town will raise and appropriate, the sum of four hundred thousand dollars (\$400,000 Gross Budget) for the purchase, on such terms and conditions as the Selectmen deem appropriate, 47 acres of land known as the Lindabury Apple Orchard and Woods (Map 5-109) located on Christian Hill Road, and to authorize the issuance of not more than \$400,000 of bonds or notes in accordance with the provisions of the Municipal Finance Act (RSA 33) and to authorize the Selectmen to issue and negotiate such bonds or notes and to determine the rate of interest thereon. 3/5 Ballot Vote Required. (By a vote of 4 to 1 the Selectmen recommend a yes vote.)

#### Article 8.

To see of the Town will vote to authorize the Town Clerk to collect a motor vehicle registration surcharge, the amount of which is set forth in RSA 261:153,V as follows:

- \$5.00 for heavy vehicles, including motor homes and house trailers, heavy trucks and truck-tractors whose gross weight exceeds 18,000 pounds and busses;
- \$3.00 for automobiles, light vehicles including trucks, and commercial motorized vehicles including tractor trailers; and
- \$2.00 for special use vehicles including all-terrain vehicles, agricultural and farm vehicles, historic vehicles, and 2-wheeled vehicles including mopeds, and non-motorized car and boat trailers.

And further, to require the Town Clerk after deducting \$0.50 from each fee to cover administrative costs, to deposit the remainder into a town reclamation trust fund, which is hereby created pursuant to RSA 149-M:18, to be held by the Town

Treasurer in a separate account and to be spent under the direction of the selectmen to pay for ef the collection and disposal of used motor oil, motor vehicle batteries, and motor vehicle tires; any excess in the fund may be used for recycling and reclamation of other types of solid waste. (By a vote of 4 to 1 the Selectmen recommend a yes vote.)

#### Article 17.

Shall we modify the elderly exemptions from property tax in the Town of Amherst, based on assessed value, for qualified taxpayers to be as follows: For a person 65 years of age up to 75 years, \$45,000 \$58,000; for a person 75 years of age up to 80 years, \$67,500 \$87,500; for a person 80 years of age or older \$90,000 \$116,000. To qualify, the person must have been a New Hampshire resident for at least five (5) years, own the real estate individually or jointly, or if the real estate is owned by such person's spouse, they must have been married for at least (5) years. In addition, the taxpayer must have a net income of not more than \$35,000 or, if married, a combined net income of less than \$50,000 and own net assets not in excess of \$150,000 excluding the value of the person's residence. (The Selectmen unanimously recommend a yes vote.)

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Account

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Budget Status Update TOWN OF AMHERST

FY 2003

8.54% 0.72% 0.51% -0.41% 6.57% -5.22% -8.82% -4.91% -1.69% 14.49% %00.0 %00.0 7.13% 3.91% %00.0 4.19% 3.19% 14.51% 0.00% 2.65% 13.32% 0.00% 0.00% %00.0 %00.0 0.00% -39.87% -52.23% -0.07% 20.00% 100.00% Percent Change (237.00) 852.64 6,55480 12,687.39 10,839.11) (6,000.00)(4,000.00)(103.78)(1,000.00)23,734.20 87,652.48 9,438.19 21,872.09 1,105.29 800.00 53,638.00 (656.75)263.00 161,325,98) (5,850.00) (32,128.00) 51,905,43 4,295.70 36,189,05 \$ Variance 87,556.20 5,350.00 4,000.00 30,000.00 87,248 80 74,424 39 62,000 00 77,455.00 13,780.00 42,000.00 3,120.00 155,477 29 423,222.00 1,545.00 10,190.00 36,547.70 12,000.00 587,167.05 8,215.00 95,423.42 96.982.89 53,953.22 4,000.00 317,757.48 250,962.19 278,121.09 168.745.64 289,481.43 25,900.00 160,592.25 243,286.02 Proposed Budget FY 2003 42,000.00 3,120.00 369,584.00 1,545.00 9,927.00 32,252.00 12,000.00 404,612.00 11,200.00 32,128.00 8,215.00 4.000.00 61,737.00 207,822.00 68,000.00 81,455.00 14,017.00 154,057,00 63,822.00 ,230,105.00 241,524.00 154,372.00 167,893.00 ,237,576.00 25,100.00 161,249.00 550.978.00 80,694.00 5,000.00 256,249.00 Adopted Budget FY 2002 Zoning Board of Adjustment & Historic District Com Election, Registration, and Vital Statistics Assessing and Revaluation of Property Personnel Administration / Insurance MACC Base Communication Center Souhegan Regional Landfill District Peabody Mill Environmental Center Seneral Government Executive General Government Buildings Health Agencies and Hospitals **Emergency Medical Services** Animal Control (Dog Officer) Property / Liability Insurance Public Works Administration Department of Public Works Velfare (Direct Assistance Conservation Commission **Emergency Management** inancial Administration Recreation Department Misc. Town Expenses Health Administration andfill Department Zoning Department Parks and Grounds Police Department Patriotic Purposes ire Department egal Expenses Planning Board Street Lighting ax Collection Description Cemeteries sbran

Grant Total without Fire Truck 2nd Payment

Payments to other Governments

Taxes Paid to Hillsboro County Taxes Paid to School Districts

4931

ransfers to Capital Reserve

-19.24%

(5,590.88)

165,422.00 21,950,00

165,422.00

23,473 12

80,000,00

29,064.00

228.950.00

Capital Outlay (Fire Truck 2nd Payment Principal - Long Term Bonds and Notes

> 4721 4915

4611 4711 ntererst - Long Term Bonds and Notes

.9.59% %00.0 0.00%

0.00%

220,955.03

2,500.00

6,736,299.03

क

Srand Total \$

2,500.00 6,515,344.00

14

1414 1415 4442 4520 4522 4525 4550 4583 4584

Acct. No.	Number	SOUNCE OF REVENUE		Estimate	₹	Actual	FY 2002 Estimate		FY 2003 Estimate	Variance From FY 02	95
3120	3120	Land Use Change Taxes	89	75,000.00	69	51,880.00 \$	مو				
3185	3185	Timber Tax	69	9,000 00	69	8,981.55 \$	10,000 00	\$ 000	9,500.00	(20	500.00
3186	3186	Payment in Lieu of Taxes	69	9,000.00	69	5,250.00 \$	\$ 5,000.00	\$ 00.0	5,000.00		,
3189	3189	Other Taxes (Elderly & Welfare Liens Redeemed)									
3190	3190	Interest & Penalties on Delinquent Taxes	69	125,000.00	\$	248,466.82 \$	\$ 97,000.00	0.00	97,000 000;		,
	3210	Business Licenses & Permits				57	\$ 63,000.00	\$ 00.0	63,000.00		
3220	3220	Motor Vehicle Permit Fees	69	1,741,340.00	69	1,902,746.36 \$	\$ 1,982,900.00	\$ 00.0	1,982,900 00		
3230	3230	Building Permits	69	100,000 00	69	103,255 66 \$	110,475.00	5.00 \$	109.875.00	(60	(00 009)
3290	3290	Other Licenses, Permits & Fees	69	25,000 00	69	30,707 60 \$	\$ 15,954.00	4 00 \$	15,854.00	(10	(100 00)
3319	3319	Federal Grants or Reimbursements	69	25,000.00	69	1	60	69	30,300,00	30,30	30,300.00
3351	3351	Shared Revenues	69	61,262.00	69	\$ 00.067,98	\$ 61,262.00	2.00 \$	61,262.00		,
3352	3352	Meals & Rooms Tax Distribution	69	241,232.00	69	241,231.92 \$	\$ 241,323 00	3 00 \$	241,323.00		,
3353	3353	Highway Block Grant	69	228,799.00	69	237,683.82 \$	\$ 241,436.00	8 00.9	249,448.53	8,01	8,012.53
3356	3356	State & Fed Forest Land Reimbursement	69	30.00	69	1,238.73 \$	\$ 1,241.00	1.00 \$	1,241.00		
3359	3359	Other (Including State Police Grants)	69	1,211 00	S	43,574 07 \$	40	69	6,400.00	6,40	6,400.00
3379	3379	FROM OTHER GOVERNMENTS (Reimbursement from Church)	69		S	11,102.64 \$		69			
3401	3401	Income from Departments (Includes PMEC \$22,500)	69	400,000.00	59	237,745.92 \$	\$ 304,630.00	\$ 00.0	283,895,00	(20,73	(20,735 00)
	3404	Landfill Income					00.006,72	\$ 00.0	110,400.00	5 52,50	52,500.00
3409	3409	Other Charges - Recreation			69	171,671 85 \$	134,015.00	5.00 \$	,	(134,01	134,015 00)
3500	Defeted	Planning Board (Now in Building Permits)			69	7,451 62					
3501	3501	Sale of Municipal Property			8	525.00 \$	40		5,500.00	5,50	5,500 00
3502	3502	Interest on Investments	69	210,000.00	69	269,614 30 \$	\$ 220,000.00	\$ 00.0	220,000.00		٠
3503	Deleted	Refunds and Rent Revenue (Include Cable Fee Now 3210)			69	56,798.70					
3504	3504	Fines and Forfeits			69	2,511.00 \$	\$ 11,700.00	0.00 \$	12,000.00	30	300 00
3506	3506	Insurance Dividends and Reimbursements			69	1	40	69	,		٠
3508	3508	Contributions and Donations			69	766.00 \$	40	69	2,500.00	3 2,50	2,500.00
3509	3509	Zoning (Various Rev Including Legal Payments)			69	78,783 62 \$	•	69 1	,		
	3912	From Special Revenue Funds (Land Use Change Tax Fund)	69		69	1	-	69	50,000,00	90,00	50,000 00
3915	3915	From Capital Reserve Funds	ьэ		69	1	\$ 450,000.00	0.00	380,135.17	98'69)	(69,864.83)
	3934	From Long-Term Bonds & Notes	69	•	69	1		69	842,000.00	842,00	342,000.00
				A000 V2	2	2004	EV 3000	-	EV 2003	2	
				L 2001	Ξ.	1007 1	LT 2002		F1 2003	Dollar	
				Estimate	⋖	Actual	Estimate		Estimate	From FY 02	02
		Total Revenue	69	3,238,874 00	€9	3,798,777 18 \$	\$ 4,007,836.00	8 00.9	4,779,533.70	\$ 771,69	771,697 70
			Capita	Capital Reserve	69	(69,864 83) \$	3,557,836.00	\$ 00.9	4,399,398.53		
			Bonds		69	842,000 00 \$	3,557,836 00	8 00 8	3,557,398,53		
			Recreation	ation	69	134,015 00 \$	\$ 3,423,821.00	1.00 \$	3,557,398 53		
	Includes FEMA	Includes FEMA - \$39,067 08	PMEC		69	22,500 00 \$	\$ 3,401,321.00	1.00 \$	3,557,398.53		
			LUCT Fund	Fund	69	\$ 00.000,00	3,401,321.00	1.00 \$	3,507,398.53		
				٢	Takele		2 404 224 00		0 600 500 60	400.07	400 077 53
					orais	**	3,401,32	200	5,507,798.33	100.07	56.770

Acct. # Budget Department 4130 General Government Executive Election. Registration, and Vital Statistics 4150 Financial Administration 4151 Legal Expenses 4152 Assessing and Revaluation of Property 4153 Legal Expenses 4154 Planning Board of Adjustment & Historic District Company Beard Administration / Insurance 4194 Completions 4195 Completions 4195 Completions 4196 Property / Lability Insurance 4200 Completions 4210 Police Department 4215 Emergency Medical Services Fire Department 4220 Emergency Management 4230 Emergency Management 4231 Department of Public Works 4312 Souhegan Regional Landfill District 4314 Adminal Control (Dog Officer) 4314 Health Administration 4414 Health Administration	E O O O O O O O O O O O O O O O O O O O	2003 Budget 281,399.85 281,399.85 287,248.80 74,424.39 196,982.89 62,000.00 77,455.00 13,760.00 153,682.20 4,000.00 1,317,757.48 250,962.19 278,171.09 3,120.00 15,899.481.43	2003 Budget 3.95% 1.22% 1.09% 0.19% 0.06% 0.00% 0.00% 0.00% 0.00% 3.55% 3.55% 3.55% 3.50% 3.57% 2.13% 18.09%	150k Home  5 2 642  5 8 8.19  5 8 1129  5 7 7.27  5 1 129  5 1 129  5 23.56  5 23.56  5 23.56  5 23.56		200k Home 35.22 35.22 35.22 10.92 24.66 7.76 9.70 9.70 172 19.27 0.50 23.48 164.94 164.94 31.41 31.41	250K F	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	300k Hame 52.83 16.38 16.38 13.97 13.97 14.54 14.54 12.59 22.91 7.89 7.89 7.89 7.89 7.89 7.89 7.89 7.89
		281,399,85 95,423,42 87,424.39 74,424.39 196,982.89 62,000.00 77,455.00 13,760.00 153,933,22 4,000.00 187,556.20 42,000.00 1,317,757,48 250,962.19 278,177.00 15,877.29 168,745.64 1,289,481.43	3.95% 1.23% 1.04% 2.76% 0.19% 0.19% 0.06% 0.00% 0.59% 18.49% 3.82% 3.93% 2.33% 2.33% 18.09%						52.83 15.92 13.93 16.98 11.64 11.64 11.64 12.53 13.52 13.68 16.88
		95,423.42 87,248.80 74,424.39 196,982.89 62,000.00 77,455.00 13,765.00 13,765.00 187,556.20 42,000.00 187,556.20 250,962.19 278,171.09 3,120.00 15,477.29 168,745.64	1.34% 1.02% 1.04% 2.76% 0.87% 1.09% 0.06% 2.16% 0.06% 2.63% 0.00% 3.52% 3.52% 3.52% 2.14% 2.23% 3.52% 3.52% 3.52% 3.52% 3.52% 3.52% 3.52% 3.52% 3.52% 3.52% 3.52% 3.52% 3.52% 3.52% 3.52% 3.50%	£ £ £ 7000 £					17.92 16.39 16.39 36.96 11.64 14.54 2.56 2.89 0.77 7.88 7.78 7.78 7.78 7.78 7.78 7.78
		87.248.80 74.424.39 196.8022.89 62.000.00 77.455.00 13.780.00 13.780.00 13.780.00 147.556.20 4.000.00 1.317.757.48 250.962.19 278.171.09 3.120.00 15.477.29 168.745.64	1.22% 1.04% 0.87% 1.09% 0.19% 2.16% 0.06% 2.63% 0.00% 3.52% 3.52% 3.52% 3.52% 2.14% 2.21% 18.09%	£ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £					16.38 13.97 36.96 11.64 14.56 14.56 14.56 14.56 14.16 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38 16.38
		74,424.39 196,982.89 62,000.00 77,455.00 13,780.00 13,780.00 187,556.20 42,000.00 1,317,750.40 220,982.19 220,982.19 278,121.09 3,120.00 15,472.29 168,745.64	2.76% 0.87% 1.09% 0.19% 0.06% 0.00% 0.59% 18.49% 3.52% 3.52% 3.23% 2.33% 1.8% 2.33%	<del> </del>					13.97 36.98 11.66 14.56 2.85 2.85 2.85 3.75 2.74 7.88 7.78 7.78 6.71 6.71 6.71 6.71 6.71 6.71 6.71 6.71
		196,982.89 62,000.00 77,455.00 13,760.00 153,953.22 4,000.00 187,556.20 42,000.00 1,317,757.48 250,962.19 278,171.09 3,120.00 155,477.29 168,745.64 1,289,481.43	2.76% 1.08% 1.09% 2.16% 2.06% 2.06% 3.82% 3.90% 2.014% 2.13% 3.90% 18.09%						36.98 11.64 14.55 2.89 2.89 0.77 2.47 47 47 47 62 22 62 23 63 63 63 63 63 63 63 63 63 63 63 63 63
		62,000.00 13,7455.00 13,760.00 153,953.22 4,000.00 187,556.20 42,000.00 1,317,757.48 250,962.19 278,171.09 3,120.00 155,477.29 168,745.64 1,289,481.43	0.87% 0.19% 0.19% 0.06% 0.06% 0.59% 0.59% 3.52% 3.30% 2.18% 2.37% 18.09%	+ + <del>(</del> 4000 +					11.64 14.55 2.55 2.89 0.77 1.86 247 47 47 17.16 52.25 52.25 53.16 18 18 18 18 18 18 18 18 18 18 18 18 18
	ANNOTED BY A STATE OF THE STATE	77,455.00 15,360.00 15,363.22 4,000.00 187,556.20 42,000.00 1,317,757.48 250,962.19 278,171.09 3,120.00 15,477.29 168,745.64 1,289,481.43	1.09% 2.16% 0.06% 2.63% 0.09% 0.59% 3.52% 3.90% 2.18% 2.37% 18.09%	+ + <del>+</del> + + + + + + + + + + + + + + + +					2.55 2.89 2.89 0.75 0.75 7.86 47.47 47.47 47.41 62.22 52.22 52.22 52.23 11.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63 31.63
		13,780.00 153,953.22 4,000.00 187,556.20 42,000.00 1,317,757.48 220,925.19 278,121.09 3,120.00 15,472.29 168,745.64 1,889,481.43	0.19% 0.06% 0.06% 0.00% 0.59% 18.49% 3.52% 3.52% 2.19% 2.37% 18.09%	<del> </del>					2.55 28.91 0.76 3.5.21 7.88 7.88 47.12 52.22 0.55 31.68
		153,953,22 4,000,00 187,556,20 42,000,00 1,317,757,48 250,992,19 250,992,19 278,121,09 3,120,00 155,477,29 168,745,64 1,289,481,43	2.16% 2.63% 0.00% 0.55% 18.49% 3.52% 0.04% 2.18% 2.37% 18.09%	5000 -					28.91 0.75 35.21 7.86 7.17 47.11 52.22 29.16 31.66
	A100,000 to 100,000 to	4,000.00 187,556.20 42,000.00 1,317,757.48 250,962.19 278,171.09 3,120.00 155,477.29 168,745.64 1,289,481.43	2.63% 0.00% 0.00% 0.59% 18.49% 3.52% 0.04% 2.18% 2.37%	- 200					247 42 247 42 247 42 25.22 25.22 29.16
	<u> </u>	187,556.20 42,000.00 1,317,757.48 250,962.19 278,121.09 3,120.00 155,477.29 168,745.64 1,289,481.43	2.63% 0.00% 0.59% 18.49% 3.52% 3.90% 0.04% 2.37% 18.09%	7 200					35.21 - 7.86 247.42 47.12 52.22 52.22 52.22 52.16
	<i>.</i>	42,000.00 1,317,757.48 250,962.19 278,121.09 3,120.00 155,477.29 168,745.64 1,289,481.43	0.00% 0.59% 18.49% 3.52% 3.90% 0.04% 2.37% 18.09%	4444					247 42 247 42 47.12 52.22 0.55 29.16
	<i>.</i>	42,000.00 1,317,757.48 250,962.19 278,121.09 3,120.00 155,477.29 168,745.64 1,289,481.43	0.59% 18.49% 3.52% 3.90% 0.04% 2.37% 18.09%	700	\$4 8 8 9 8 9 8 9 9 9 9 9 9 9 9 9 9 9 9 9				247 42 247 42 47.12 52.22 0.56 29.19
	<i>.</i>	1,317,757.48 250,962.19 278,121.09 3,120.00 155,477.29 168,745.64 1,289,481.43	18.49% 3.52% 3.90% 0.04% 2.18% 2.37% 18.09%	£	56 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 58 50 50 50 50 50 50 50 50 50 50 50 50 50				247 42 47.12 52.22 0.59 29.16
	<i>.</i>	250,962.19 278,121.09 3,120.00 155,477.29 168.745.64 1,289,481.43	3.52% 3.90% 0.04% 2.18% 2.37% 18.09%		8 8 8 8				52.22 52.22 0.59 29.162
	<i></i>	278,121.09 3,120.00 155,477.29 168,745.64 1,289,481.43	3.90% 0.04% 2.18% 2.37% 18.09%		\$ 8 8				29.16
	<i>•••••••••••••••••••••••••••••••••••••</i>	3,120.00 155,477.29 168,745.64 1,289,481.43	0.04% 2.18% 2.37% 18.09%		\$ 8				29.13
	<i>S S S</i>	155,477.29	2.18% 2.37% 18.09%		\$ 00	_			31.6
	<i>↔</i>	1,289,481.43	2.37%			_			316
	49	1,289,481.43	18.09%	\$ 15.84	34 8	21.12			
		0000000		\$ 121.05	\$ 20	161.40	\$ 201.76		242.11
	\$	25,900.00	0.36%	\$ 2.43	13 8	3.24	\$ 4.05		4.86
	49	423,222.00	5.94%	\$ 39.73	73 \$	52.97	\$ 66.22	69	79.46
	89	160,592.25	2.25%	\$ 15.08	\$ 80	20.10	\$ 25.13	€	30.15
	49	1,545.00	0.02%	\$ 0.15	15 \$	0.19	\$ 0.24	€	0.29
	69	10,190.00	0.14%	\$ 0.96	\$ 96	1.28	\$ 1.59	49	1.91
	69	36,547.70	0.51%	\$ 3.43	13			69	6.86
4442 Welfare (Direct Assistance)	69	12,000.00	0.17%		1 13 \$	1.50		69	2.25
4520 Recreation Department	<i>•</i>	243,286.02	3.41%	\$ 22.84	34 \$	30.45	\$ 38.07	69	45.68
1522 Parks and Grounds	49	5,350.00	0.08%	\$ 0.50	\$ 09	19.0	\$ 0.84	49	1.00
4525 Peabody Mill Environmental Center	49	,	%00.0		49			69	•
	8	587,167.05	8.24%	\$ 55.12	12 \$		\$ 91.87	49	110.24
1583 Patriotic Purposes	49	8,215.00	0.12%	\$ 0.77	\$ 22	1.03	\$ 1.29	49	1.54
4584 Misc. Town Expenses	€9	,	%00.0	€9	49	1	· •	6)	•
4611 Conservation Commission	69	4,000.00	%90.0	\$ 0.0	0.38 \$	0.50	\$ 0.63	69	0 75
4711 Principal - Long Term Bonds and Notes	69	80,000.00	1.12%	\$ 7.51	51		\$ 12.52	69	15.02
4721 Intererst - Long Term Bonds and Notes	€9	23,473.12	0.33%	\$ 2.3	2.20 \$	2.94	3.67	S	4.41
4902 Capital Outlay (Fire Truck 2nd Payment)	69	165,422.00				_			
4915 Transfers to Capital Reserve	69	207,000.00	2.90%	\$ 19.43	13 \$	25.91	\$ 32.39	S	38.87
1939 Payments to other Governments	49	2,500.00	0.04%	\$ 0.3	0.23 \$	0.31	\$ 0.39	69	0.47
Subtotal	••	6,570,877.03	92.21%	\$ 616.86	\$ 98	822.48	\$ 1,028.09	49	1,233.71

		Proposed	% of Total			Actual D	Jollars	Actual Dollars Per Year		
Acct. #	Budget Department	2003 Budget	2003 Budget	150k Home	me	200k Home	_	250k Home	30	300k Home
Warrant Articles with Tax Impact	vith Tax Impact									
Joppa Hill Bond	(first year Payment 10 Year Bond)	67,860.38	0.95%	\$	6.37	\$ 8.4	8.49 \$	10.62	49	12.74
Lindabury Bond	(first year Payment 10 Year Bond)	58,920.00	0.83%	\$	5.53	\$ 7.	7.38 \$	9.22	↔	11.06
Town Hall ADA		\$ 285,000.00	4.00%	\$ 2	26.76	\$ 35.67	\$ 2	44.59	69	53.51
DPW CBA		3 28,604.27	0.40%	49	2.69	\$ 3.5	3.58 \$	4.48	69	5.37
Police CBA		35,055.00	0.49%	₩.	3.29	\$ 4.3	4.39 \$	5.48	69	6.58
Tennis Courts	-	\$ 20,000.00	0.28%	49	1.88	\$ 2.5	2.50 \$	3.13	69	3.76
Recreation Land	(50 percent coming from LUCT Fund)	50,000.00	0.70%	₩	4.69	\$ 6.2	6.26 \$	7.82	69	9.39
Souhegan Housing		10,000.00	0.14%	↔	0.94	\$ 1.2	1.25 \$	1.56	69	1.88
)	Subtotal	555,439.65	7.79%	\$ 5.	52.14 \$	\$ 69.52	52 \$	86.91	₩.	104.29
F	Total Proposed Operating Expenses Plus Taxable Warrant Articles \$	5 7,126,316.68	100.00%							
	Estimated Town Tax Bate for FY 2002	\$4.46	Total Cost	\$ 66	00.699	\$ 892.0	892.00 \$	1,115.00 \$	69	1,338.00

Note 1: Warrant Articles from Capital Reserve are not included in this analysis because the money has already been raised for that purpose.

# **Current Year Tax Summary**

( )										
	4	Assessed Valuation		150,000		200,000	.,	250,000	(6)	300,000
This analysis is based on the 2001-02 Tax	-			Home		Home		Home		Home
Rate of \$29.15 per Thousand. The actual										
costs are taken from the proposed 2002-03	\$29.15 Tax Rate	Total Taxes	69	4,050.00	69	5,400.00	69	6,750.00	69	8,100.00
budget. Currently 80% of Amherst's Taxes	\$16.40	School	ક્ક	2,460.00	69	\$ 2,460.00 \$ 3,280.00 \$ 4,100.00 \$	69	4,100.00	69	4,920.00
go toward Education, 13% to the Town, and	\$6.84	State School	69	1,026.00	69	1,368.00	€9	1,710.00	69	2,052.00
7% to the County.	\$2.07	County	69	310.50 \$	69	414.00 \$	69	517.50	49	621.00
	\$3.84	Town	69	\$ 00.925	63	768.00 \$	69	\$ 00.096	49	1,152.00

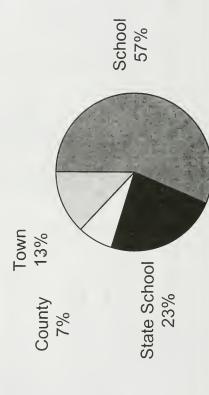
1,115.00 \$

\$92.00 \$

\$ 00.699

Total Cost for Proposed FY 2003 Budget and Warrant Articles \$

# Current Year (2001-02) Taxes by Destination



#### TOWN OF AMHERST WAYS AND MEANS COMMITTEE REPORT

The Amherst Town Ways and Means committee is comprised of seven voting members and one alternate appointed by the Town Moderator to review the budget and warrant articles proposed by the Board of Selectmen. One of the objectives of this committee is to represent the interests of the Amherst citizens through careful review and discussion of the budgets and warrant articles proposed by the Selectmen.

The Amherst Town Ways and Means committee would like to express it's thanks for the support that the Selectmen, the Town Administrator, Selectmen's Assistant, and all of the Department heads have given the Ways and Means committee during this budget cycle. The committee was provided with extensive data in an organized fashion with regular updates, and had access to the Selectmen, Town Administrator and Department heads when requested. In addition, all questions were answered and all requested data was provided in a timely manner.

Throughout the year, the Ways and Means committee met with the Town Administrator to review the new accounting practices and available reports and to have numerous questions answered.

In early fall, the Ways and Means committee met with the Selectmen for several Monday nights while the various Department Heads presented a State of the Department overview of their department. The next step in the process had one or two Selectmen and one or two Ways and Means committee members meet with each Department Head to review their preliminary budget and ask detailed questions of each Department head. In late fall and early winter, the Ways and Means committee met again for several Monday nights while the Department heads presented their revised budgets and the Selectmen presented the warrant articles that they were planning to propose.

The new procedures and computer system put in place over the last year not only allow the Town to operate more efficiently, but make it much easier for the Ways and Means committee to carry out our role to advise and recommend on the part of the Amherst citizens.

The Ways and Means committee is strongly in favor of the new approach the Selectmen have taken to develop the FY2003 operating budget. This approach involved setting an overall budget target of 3% at the beginning of the budget process and allocating a target to each department. The end result of this approach resulted in an operating budget that is a 3.39% increase over last year's budget. In previous years where the department heads were not given a target up front, there was some tendency to keep most line items flat or grow them slightly, while increasing priority line items a large amount. This year, most of the Department heads examined each line item in detail, and in many cases, decided that a line item could be responsibly reduced to support higher priority items. We are confident that this approach of setting a budget target up front and will improve the quality of the overall budget even further next year.

After a thorough review, the Ways and Means committee is in favor of the operating budget proposed by the Selectmen.

After careful consideration of the Town operating budget and the other warrant articles, the Ways and Means committee is prepared to make the following recommendations based on the warrants as approved at the Town Deliberative session on February 6, 2002:

# Article 2 - To see if the Town will vote to raise and appropriate \$442,000 for the Joppa Hill land purchase

By a unanimous vote (7 in favor, none opposed), the Ways and Means committee <u>supports</u> this article.

The Ways and Means committee supports the town purchasing the Joppa Hill property to be used primarily for passive recreation with a portion available for active recreation such as playing fields, if the land is suitable.

The Ways and Means committee feels that in addition to the direct benefits of conservation land, by purchasing this land insures that it will not be developed, which would put additional pressure on the Town's infrastructure including schools.

# Article 3 - To see if the Town will vote to raise and appropriate \$400,000 for the Lindabury Orchard land purchase

By a unanimous vote (6 in favor, none opposed), the Ways and Means committee **supports** this article.

The Ways and Means committee supports the town purchasing the Lindabury Orchard property to be used for passive recreation.

The Ways and Means committee feels that in addition to the direct benefits of conservation land, by purchasing this land insures that it will not be developed, which would put additional pressure on the Town's infrastructure including schools.

# Article 4 - To see if the Town will vote to raise and appropriate \$6,736,299.03 for the Town of Amherst operating budget

By a vote of 6 in favor and 1 opposed, the Ways and Means committee **<u>supports</u>** this article.

The proposed FY2003 operating budget is up 3.39% from the prior year. The increase in non-property tax revenues for FY2003 is expected to fully cover the proposed operating budget increase. We are pleased that a property tax increase will not be required to support this operating budget.

The Ways and Means committee feels that the school resource officer is an expansion in service provided by the Police department and would have liked to give the voters a direct say in deciding whether to add the resource officer. Also at this time, there is an open question as to whether Souhegan High School wishes to have a school resource officer. Therefore, by a four to three vote, the Ways and Means committee recommended to the Selectmen that the school resource officer be taken out of the operating budget and presented to the voters as a warrant article. The Selectmen chose not to have a separate warrant article for the school resource officer. By a vote of four in favor and two opposed with one abstention, the Ways and Means committee is in favor of the concept of the school resource officer.

A minority voted against the budget on the basis that the school resource officer was included as an addition to the Police force and not submitted as a warrant article. No convincing data was presented demonstrating that the school resource officer could not be accommodated by the current force. Further, the minority felt that the entire concept of automatic step increases for town employees was leading to excessive increases in light of wage activity in the broader economy, and this past policy should undergo review

Article 5 - To see if the Town will vote to raise and appropriate \$285,000 for the Town Hall renovation, primarily aimed at bringing the Town Hall in compliance with the Americans with Disabilities Act (ADA).

By a vote of 6 in favor and 1 opposed, the Ways and Means committee <u>supports</u> this article.

The Ways and Means committee feels that the both floors of the Town Hall should be accessible to all of Amherst's citizens. While a less expensive solution could be found to make the first floor accessible, both floors of the Town Hall need to be accessible to all. A person with a disability wishing to attend a Planning Board or Selectmen's meeting must either have the meeting moved to a different location, or be carried up the stairs. We feel that this should not be the case in Amherst, and approving this article will correct this situation.

Article 6 - To see if the Town will vote to approve the collective bargaining agreement reached between the Selectmen and the Teamster's Union (Department of Public Works Union)

By a unanimous vote (7 in favor, none opposed), the Ways and Means committee <u>supports</u> this article.

The Selectmen and the Teamster's Union worked to come up with an agreement that is both fair to the Town and to the unionized Department of Public Work employees. Approving this ratifies the work previously done and shows support for these employees.

Article 7 - To see if the Town will vote to approve the collective bargaining agreement reached between the Selectmen and the American Federation of State, County & Municipal Employees Union (Police Union)

By a unanimous vote (7 in favor, none opposed), the Ways and Means committee <u>supports</u> this article.

The Selectmen and the American Federation of State, County & Municipal Employees Union worked to come up with an agreement that is both fair to the Town and to the unionized Police employees. Approving this ratifies the work previously done and shows support for these employees.

Article 8 - To see if the Town will vote to authorize the Town Clerk to collect a motor vehicle registration surcharge

By a vote of 1 in favor and 6 opposed, the Ways and Means committee <u>opposes</u> this article. (The one member voting in favor of this no longer supports this article.)

The Ways and Means committee supports the work going on at the landfill and agrees that changes are necessary. However, we feel that this fee, currently small, is simply another (non-deductible) tax. With legislative approval, this fee could be increased in the future. Also, many of those who register autos in Amherst have their cars serviced out of town and so do not dispose of auto related material at the landfill. The landfill currently charges for the disposal of each tire. We feel that funding the landfill using the existing property tax structure is a better alternative than this registration surcharge and recommend a no vote on this article.

Article 9 - To see if the Town will vote to approve the withdrawal of \$130,000 for the purchasing a ten-wheeled dump truck from a capital reserve account previously set up for this purpose

By a unanimous vote (7 in favor, none opposed), the Ways and Means committee <u>supports</u> this article.

This truck has greater capacity than the existing six-wheeled dump trucks owned by the DPW. Currently when a larger truck is needed, the Town needs to bring in an outside contractor. We feel that this will not only save money spent on outside contractors, but also will result in better manpower utilization and increased flexibility.

Article 10 - To see if the Town will vote to approve the withdrawal of \$64,000 for the upgrading the Fire Department Radio Equipment from a capital reserve account previously set up for this purpose

By a unanimous vote (7 in favor, none opposed), the Ways and Means committee <u>supports</u> this article.

This upgrade is in step with a radio upgrade at the Milford Area Communications Center (MACC) base and will result in better emergency coverage for the Fire Department through out Town.

Article 11 - To see if the Town will vote to establish and place \$20,000 in a Capital Reserve Fund for the purpose of Tennis Court Improvements

By a vote of 4 in favor and 3 opposed, the Ways and Means committee <u>supports</u> this article.

The tennis courts on Davis Lane are in bad shape. Setting \$20,000 aside for five years should result in enough money to allow the Town to get three good quality tennis courts.

Article 12 - to see if the Town will vote to grant the selectmen the authority to acquire or sell land, buildings, or both

By a unanimous vote (6 in favor, none opposed), the Ways and Means committee supports this article.

The Ways and Means committee feels that the Selectmen need the ability to purchase land using funds from a Capital Reserve fund specifically set up for this purpose of acquiring land as the land becomes available. Many potential sellers will be unwilling to wait for the annual public hearing, deliberative session and Town wide vote that takes place from January to March each year. One of the provisions of RSA section 41:14-a requires two public hearings. A second provision of the RSA states that a written

petition of 50 registered voters presented to the Selectmen will require this proposed purchase to be placed as a warrant article at the Town meeting. The committee feels that there are sufficient safeguards in the provisions of the RSA to adequately protect the citizens of Amherst.

# Article 13 - To see if the Town will vote to establish and place \$100,000 in a Capital Reserve Fund for the purpose of acquiring Recreation Land

By a unanimous vote (7 in favor, none opposed), the Ways and Means committee **supports** this article.

There is a lack of recreation field space in Amherst. The present situation results in some children needing to go out of Town to practice or play while others are unable to participate at all. Open land that is suitable for recreation fields is becoming scarce and more expensive. Putting this money aside will make it easier to acquire recreation land when it becomes available.

# Article 14 - To see if the Town will vote to allow the Town to accept credit card payments for taxes, fees and/or other charges

By a unanimous vote (7 in favor, none opposed), the Ways and Means committee <u>supports</u> this article.

The Ways and Means committee is in agreement with the Selectmen that it makes sense to pilot a program that allows credit cards to be used for payment. If implemented correctly, this will save time and money for both the town and the person making the payment. Allowing taxes to be paid and registrations to be renewed by mail has reduced the people needing to come into the Town Hall and allows the Town Hall staff to address these in between walk in customers. We view this as the next logical step.

The Ways and Means committee expressed to the Selectmen (who appear to be sensitive to this as well) a concern that the credit card fees associated with large expense items such as property taxes not be born by those not using credit cards. The initial plan does not allow property taxes to be paid by credit card. The Selectmen will address the fee issue before moving forward with property taxes.

# Article 15 - To see if the Town will vote to raise and appropriate \$10,000 to support the Souhegan Valley Interfaith Housing Corporation

By a unanimous vote (7 in favor, none opposed), the Ways and Means committee **supports** this article.

The Town currently supports a number of charitable organizations that benefit the citizens of the Town. This contribution to the Souhegan Valley Interfaith Housing Corporation is to support programs that will be available to all citizens of Amherst and not just those living on the Souhegan Valley Interfaith Housing campus. Next year, the Selectmen will review the programs offered and the participation before deciding to continue with this program.

#### Article 16 - To see if the Town will vote to establish a Heritage Commission

The Ways and Means committee has not taken a position on this warrant article.

### Article 17 - To see if the Town will modify the elderly exemptions from property tax

By a unanimous vote (7 in favor, none opposed), the Ways and Means committee supports this article.

The Ways and Means committee supports the increase in exemption and in the allowable assets to qualify so that it will be easier for older Amherst citizens to remain in Town

# Article 18 - To see if the Town will vote to subject the remaining portion of Bragdon Farms to a perpetual restrictive covenant in the manner typically undertaken by the creation of a conservation easement

By a unanimous vote (6 in favor, none opposed), the Ways and Means committee **supports** this article.

Last year, the Ways and Means committee recommended the passage of a similar article covering other portions of the Bragdon Farm. The voters approved that article in March 2001. This new article is viewed as a housekeeping issue to address this remaining piece that was inadvertently missed previously.

# Article 19 - To see if the Town will vote to discontinue the Highway Department Capital Reserve Grader Fund

By a unanimous vote (7 in favor, none opposed), the Ways and Means committee **supports** this article.

This is primarily a housekeeping measure. Over time, the Town capital reserve funds have been streamlined and made to more closely match the present day needs. There is a current Highway Vehicle Capital Reserve Fund that this money will be transferred into.

#### Submitted by:

Bruce Bowler
Dwight Brew, Chairman
Dick Dyer
Ted Kranz
Ann Logan
Jim O'Mara
Robin Scott

#### **SUMMARY INVENTORY OF VALUATION - MS1**

LAND: Current Use Residential Commerical/Industrial Non-Taxable (\$10,227,200.00)	Acres 7363.49 8628.29 712.13	1,026,000.00 234,947,300.00 28,355,400.00
BUILDINGS:  Residential  Manufactured  Commercial/Industrial  Non-Taxable (\$20,449,500.00)		487,678,700.00 1,875,600.00 50,942,300.00
UTILITIES: Electric Gas Water		10,973,300.00 1,274,800.00 1,823,500.00
VALUATION BEFORE EXEMPTIONS:		818,897,400.00
EXEMPTIONS OFF ASSESSED VALUE: Elderly (79) Blind (12) Totally & Permanently Disabled (9) Solar/Windpower (5)		4,037,900.00 360,000.00 12,600.00 25,500.00
NET VALUATION AFTER EXEMPTIONS: EXEMPTIONS OFF GROSS TAX: Veterans (555)		814,474,000.00 56,000.00

#### **CURRENT USE REPORT**

	Acres		
Farm Land	3071.68	No. of Owners Granted CU	362
Forest Land	2742.16	No. of Parcels in CU	509
Unproductive Land	465.11		
Wet Land	1083.61		
Rec. 20% Recreation Adj.	183.55		
Removed From CU	53.57		

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art. No.	Appropriations As Voted	For Use By Dept. of Revenue
	GENERAL GOVERNMENT		xxxxxxxx	XXXXXXXX
4130-4139	Executive		325,689	
4140-4149	Election, Reg. & Vital Statistics		15,914	
4150-4151	Financial Administration		147,020	
4152	Revaluation of Property		191,228	
4153	Legal Expense		68,000	
4155-4159	Personnel Administration		81,455	
4191-4193	Planning & Zoning		177,084	
4194	General Government Buildings		163,822	
4195	Cemeteries			
4196	Insurance		42,000	
4197	Advertising & Regional Assoc.			
4199	Other General Government		53,000	
	PUBLIC SAFETY		xxxxxxxx	xxxxxxxx
4210-4214	Police		1,190,105	
4215-4219	Ambulance		241,524	
4220-4229	Fire		256,248	
4240-4249	Building Insp./Police Special Duty		40,000	
4290-4298	Emergency Management		3,120	
4299	Other (Including Communications)		164,299	
	AIRPORT/AVIATION CENTER		xxxxxxxx	xxxxxxxx
4301-4309	Airport Operations			
	HIGHWAYS AND STREETS		xxxxxxxx	xxxxxxxx
4311	Administration		216,058	
4312	Highways and Streets		1,067,531	
4313	Bridges			
4316	Street Lighting		25,100	
4319	Other			
	SANITATION		xxxxxxxx	xxxxxxxx
4321	Administration			
4323	Solid Waste Collection & Admin.		157,939	
4324	Solid Waste Disposal		369,584	
4325	Solid Waste Clean-Up			
4326-4329	Sewage Coll. & Disposal & Other			

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art. No.	Appropriations As Voted	For Use By Dept. o Revenue
WA	TER DISTRIBUTION & TREATMENT		xxxxxxxx	xxxxxxxx
4331	Administration - Hydrant Rental		121,880	
4332	Water Services			
4335-4339	Water Treat., Conservation & Other			
	ELECTRIC		xxxxxxxx	xxxxxxxx
1351-4359	Electrical Operations			
	HEALTH		XXXXXXXX	XXXXXXXX
4411	Administration		1,545	
4414	Pest Control			
4415-4419	Health Agencies, Hospitals & Other		32,252	
	WELFARE		xxxxxxxx	xxxxxxxx
4441-4442	Administration & Direct Assistance		12,000	
4444	Intergovernmental Welfare Payment	S		
1445-4449	Vendor Payments & Other			
	CULTURE & RECREATION		XXXXXXXX	XXXXXXXX
4520-4529	Parks & Recreation		415,112	
4550-4559	Library		550,978	
4583	Patriotic Purposes		8,215	
4589	Other Culture & Recreation		32,128	
	CONSERVATION		XXXXXXXX	XXXXXXXX
1611-4612	Administration & Purchases of Natural Resources		4,000	
4619	Other Conservation			
4631-4632	REDEVELOPMENT & HOUSING			
1651-4659	ECONOMIC DEVELOPMENT			
	DEBT SERVICE		XXXXXXXXX	XXXXXXXX
4711	Principal - Long Term Bonds & Notes		80,000	
4721	Interest - Long Term Bonds & Notes		29,064	
4723	Interest on Tax Anticipation Notes			
790-4799	Other Debt Service			

Acct. No.	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	Warr. Art. No.	Appropriations As Voted	For Use By Dept. o Revenue
	CAPITAL OUTLAY		xxxxxxxx	xxxxxxxx
4901	Land	11	1	
4902	Machinery, Vehicles & Equipment	2,6,8	450,000	
4903	Buildings		0	
4909	Improvements Other Than Buildings	10,4,5,9	80,659	
4939	Payments to Other Gov. (Citibus)		2,500	
	OPERATING TRANSFERS OUT		xxxxxxxx	xxxxxxxx
4912	To Special Revenue Fund			
4913	To Capital Projects Fund			
4914	To Enterprise Fund			
	Sewer -			
	Water -			
	Electric -			
	Airport -			
4915	To Capital Reserve Fund		228,950	
4916	To Exp. Trust Fund (except #4917)			
4917	To Health Maintenance Trust Fund			
4918	To Nonexpendable Trust Funds			
4919	To Agency Funds Deficit Appropriation		0	
	TOTAL VOTED APPROPRIATI	ONS	7,046,004	
			`	

#### NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION P.O. BOX 487, CONCORD, NH 03302-0487 (603)271-3397

TOWN OF AMHERST FY: 2002

Acct. No.	SOURCE OF REVENUE	Warr. Art. No.	For Use By Municipality	Reserved For Use by DRA
	TAXES		xxxxxxxx	xxxxxxxxx
3120	Land Use Change Taxes		0	
3180	Resident Taxes		0	
3185	Timber Tax		10,000	
3186	Payment in Lieu of Taxes		5,000	
3189	Other Taxes		0	
3190	Interest & Penalties on Delinquent Taxes		97,000	
	Inventory Penalties			
3187	Excavation Tax (\$.02 cents per cu yd)			
3188	Excavation Activity Tax			
	LICENSES, PERMITS & FEES		xxxxxxxx	xxxxxxxx
3210	Business Licenses & Permits		63,000	
3220	Motor Vehicle Permit Fees		1,982,900	
3230	Building Permits		110,475	
3290	Other Licenses, Permits & Fees		15,954	
3311-3319	FROM FEDERAL GOVERNMENT		0	
	FROM STATE		xxxxxxxx	xxxxxxxxx
3351	Shared Revenues		61,262	
3352	Meals & Rooms Tax Distribution		241,323	
3353	Highway Block Grant		241,436	
3354	Water Pollution Grant		0	
3355	Housing & Community Dev.		0	
3356	State & Fed. Forest Land Reimbursement / R.R. Tax		1,241	
3357	Flood Control Reimbursement			
3359	Other		0	
3379	FROM OTHER GOVERNMENTS			
	CHARGES FOR SERVICES		xxxxxxxx	xxxxxxxx
3401-3406	Income from Departments		362,530	
3409	Other Charges - Recreation		134,015	
	MISCELLANEOUS REVENUES		xxxxxxxx	xxxxxxxx
3501	Sale of Municipal Property		0	
3502	Interest on Investments		220,000	
3503-3509	Other		11,700	

NH DEPARTMENT OF REVENUE ADMINISTRATION MUNICIPAL SERVICES DIVISION P.O. BOX 487, CONCORD, NH 03302-0487 (603)271-3397

REVISED."
DUE SEPTEMBI

TOWN OF AMHERST FY: 2002

Acct. No.	SOURCE OF REVENUE	Warr. Art. No.	For Use By Municipality	Reserved For Use by DRA
	FUND OPERATING TRANSFERS I		xxxxxxxxx	xxxxxxxxx
3912	From Special Revenue Funds		0	^^^^
3913	From Capital Projects Funds		0	
3914	From Enterprise Funds		0	
	Sewer - (Offset)		0	
	Water - (Offset)		0	
	Electric - (Offset)		0	
	Airport - (Offset)		0	
3915	From Capital Reserve Funds		450,000	
3916	From Trust & Agency Funds		0	
	OTHER FINANCING SOURCES		XXXXXXXXX	xxxxxxxx
3934	Proc. From Long Term Bonds & Notes			
	SUBTOTAL OF REVENUES		4,007,836	
GENERA	L FUND BALANCE	For Municipal Use		
Unreserve	d Fund Balance	\$0.00	xxxxxxxx	xxxxxxxx
Voted Fron	m Fund Balance "Surplus"	\$0.00		
Unreserve	d Fund Balance - Retained	\$0.00	xxxxxxxx	xxxxxxxx
Unreserve	d Fund Balance - Reduce Taxes	\$0.00	•	
TOTAL R	EVENUES AND CREDITS		4,007,836	
REQUES	TED OVERLAY (RSA 76:6) \$_	100,000		

SUBMIT BY SEPTEMBER 1 TO THE ADDRESS ABOVE

FORM F-65 (MS-5)

(2-28-2000)

Part I

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



ANNUAL CITY/TOWN FINANCIAL REPORT R.S.A. CHAPTER 21-J 30 3 006 001 000 00 9471 0

AMHERST TOWN CHR BD SELECTMEN P.O. BOX 960

AMHERST, NH 03031

(Please correct any error in name, address, and ZIP Code)

PLEASE RETURN COMPLETED FORM TO State of New Hampshire Department of Revenue Administration Municipal Services Division PO Box 487 Concord, NH 03302-0487 Telephone: (603) 271-3397

GENERAL FUND - Revenues and expenditures for the period - Specify -

January 1, 200\_\_ to December 31, 200\_\_ OR July 1, 2000 to June 30, 2001

A. REVENUES - Modified Accrual		Account	Amount	
		No.	7 4110 411	
1. Revenues from taxes (Including sta	te education)	(a)	(b)	
a. Property taxes (commitment less of			T01	
plus line 6, column C, page 12)		3110	\$ 21,761,707	
b. State and local taxes assessed				
for school districts	\$ 17,148,486	4933		
			T01	
c. Land use change taxes		3120	84,427	
			Т01	
d. Resident taxes		3180		
			T01	
e. Timber taxes		3185	8,982	
			U99	
f. Payments in lieu of taxes		3186	5,000	
0" ' '5 ' '		0400	T01	
g. Other taxes (Explain on separate	schedule) Railroad taxes	3189	1,211	
b laterack and a confile and dellar	-4.4	2400		
h. Interest and penalties on delinque	nt taxes	3190	86,518	
I Francisco Tou (@ \$ 02 cos ou .	l \	3187	1 1 9 9	
I. Excavation Tax (@ \$.02 per cu. y	(d.)	3107	T99	
j. Excavation Activity Tax		3188	1133	
J. Excavation Activity Tax		1 3100		
k. TOTAL (Excluding line 1b)			\$ 21.947.845	
2. TOTAL revenues for education pur	poses			
(This entry should be used by the fet				
have dependent school districts only			\$	
3. Revenue from licenses, permits, a			T99	
Business licenses and permits		3210		
		0000	T01	
b. Motor vehicle permit fees		3220	1,902,746	
c. Building permits		3230	103,256	

Part   GENERAL FUND (Continued)			
A. REVENUES - Modified Accrual (Continued)	Account		Amount
A. REVENUES - Modified Accides (Continued)	No.	T99	Amount
3. Revenue from licenses, permits, and fees (Continued)	(a)		(b)
d. Other licenses, permits, and fees	3290	T99	30,764
d. Other licenses, permits, and rees	3230		
e. TOTAL	2, 6, 6,	\$	2,036,766
4. Revenue from the federal government		B50	
Housing and urban renewal (HUD)	3311	\$	
		B89	
b. Environmental protection	3312		
c. Other federal grants and reimbursements - Specify -		B89	
COPS Fast grants - \$38,705			
Disaster assistance - \$39,067	3319		77,772
d. TOTAL		\$	77,772
5. Revenue from the State of New Hampshire		C30	11,11.2
·			
a. Shared revenue block grant	3351	\$ C89	86,790
b. Meals and rooms distribution	3352	C89	241,232
D. Modis dila 100/10 distribute.		C46	211,200
c. Highway block grant	3353		237,684
d. Water pollution grants	3354	C91	
a. Water politition grants	3337	C50	
e. Housing and community development	3355		
	2256	C89	20
f. State and federal forest land reimbursement	3356	C89	28
g. Flood control reimbursement	3357	003	
h. Other state grants and reimbursements - Specify -		С	
2	2250		4 666
Recreation grant	3359		4,666
i. TOTAL		\$	570,400
6. Revenue from other governments		D	
Intergovernmental revenue - Other	3379	s	
7. Revenue from charges for services	00.1	A89	
(Exclude interfund transfers)			
a. Income from departments	3401	\$	431,398
b. Water supply system charges	3402	A91	
D. Water Supply System undiges	0.02	A80	
c. Sewer user charges	3403		
10.1	2404	A81	
d. Garbage-refuse charges	3404	A92	
e. Electric user charges	3405	No.	
		A01	
f. Airport fees	3406	100	
g. Other Charges	3409	A89	
	0400		
h. TOTAL		\$	431,398
Page 2			FORM F-65 (MS-5) (2-28-2000)

Part   GENERAL FUND (Continued)				
A. REVENUES - Modified Accrual (Continued)	Account		Amount	
	No.			
8. Revenue from miscellaneous sources	(a)	U01	(b)	
a. Special assessments	3500	\$		
a. Special assessments	0000	U11		
b. Sale of municipal property	3501		525	
		U20		
c. Interest on investments	3502	1110	269,614	
d Deale of property	3503	U40	56,790	
d. Rents of property	3000	U99	00,700	
e. Fines and forfeits	3504		2,511	
		U99		
f. Insurance dividends and reimbursements	3506			
	2500	U99	E 766	
g. Contributions and donations	3508	U99	5,766	
h. Other miscellaneous sources not otherwise classified	3509	033	3,515	
Tr. Other missonancess courses have a				
i. TOTAL		\$	338,721	
9. Interfund operating transfers in				
Tf f eaid revenue fund	3912	\$	12.877	
a. Transfers from special revenue fund	3312	Ф	12,011	
b Transfers from capital projects fund	3913			
c. Transfers from proprietary funds	3914			
d. Transfers from capital reserve fund	3915		7,015	
d. Transiers nom capital reserve fund	00.0		7,010	
e. Transfers from trust and agency funds	3916		11,103	
			22.005	
f. TOTAL		\$	30,995	
Other financial sources     a. Proceeds from long-term notes and				
general obligation bonds	3934	\$		
gorioral bollgation borne				
b. Proceeds from all other bonds	3935			
	2020		0 1/15	
c. Other long-term financial sources	3939		8,145	
d. TOTAL		\$	8,145	
11. TOTAL REVENUES FROM ALL SOURCES		\$	25,442,042	
12. TOTAL FUND EQUITY (Beginning of year)			200 700	
(Should equal line B.2f, column b, page 9)  13. TOTAL OF LINES 11 AND 12		\$	209,789	
(Should equal line 21, page 8)		\$	25,651,831	
Remarks		14	20,001,00	

. EXPENDITURES - Modified Accrual	Account		Equipment and	
	No.	expenditure	land purchases	Construction
1. General government	(a)	(b)	(c) G29	(d) F29
a. Executive	4130	\$_ 230,233	\$	\$
a. Exoduito		E89	G89	F89
b. Election, registration and vital statistics	4140	74,116		
	1450	E23	G23	F23
c. Financial administration	4150	277,154 E23	8,145 G23	F23
d. Revaluation of property	4152	E23	623	F23
u. Nevaluation of property	7102	E25	G25	F25
e. Legal expense	4153	48,806		
And the state of t		E29	G29	F29
f. Personnel administration	4155	607,406		
Diameter and soning	4191	E29	G29	F29
g. Planning and zoning	4191	134,015 E31	G31	F31
h. General government building	4194	267,460	631	131
W 2000		E89	G89	F89
i. Cemeteries	4195			
	1120	E89	G89	F89
j. Insurance not otherwise allocated	4196	37,768 E89	G89	F89
k. Advertising and regional association	4197	E89	G89	F89
K. Advertising and regional association	4137	E89	G89	F89
Other general government	4199	51,340		
m. TOTAL		\$ 1,728,298	\$ 8,145	\$
2. Public safety		E62	G62	F62
a. Police	4210	\$ 917,762	\$	s
ur - oneo		E32	G32	F32
b. Ambulance	4215	160,645		
	1000	E24	G24	F24
c. Fire	4220	194,006 •		F66
d. Building inspection	4240	E66	G66	F66
a. Building inspection	4240	E89	G89	F89
e. Emergency management	4290	1,860	000	
		E89	G89	F89
f. Other public safety (including communications)	4299	247,447		
		1 504 700	44.445	
g. TOTAL 3. Airport/Aviation center		\$ 1,521,720	\$ 14,415	\$
3. All port/Aviation center				
a. Administration	4301	\$	s	\$
b. Airport operations	4302			
044	1200			
c. Other	4309	E01	G01	F01
d. TOTAL	3 3	\$	\$	\$

GENERAL FUND (Continued)				
. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
4. Highways and streets				
a. Administration	4311	\$ 171,508		
b. Highways and streets	4312	1,054,038		
c. Bridges	4313			
d. Street lighting	4316	23,578		
e. Other highway, streets, and bridges	4319	E44	G44	F44
f. TOTAL 5. Sanitation		\$ 1,249,124 E80	\$ G80	\$
	4221			\$
a. Administration	4321	E81	\$ G81	F81
b. Solid waste collection	4323	159,545 E81	G81	F81
c. Solid waste disposal	4324	289,181 E81	G81	F81
d. Solid waste clean-up	4325	E80	G80	F80
e. Sewage collection and disposal	4326	E80	G80	F80
f. Other sanitation	4329	1200	000	100
g. TOTAL	Certain s	\$ 448,726	\$	\$
6. Water distribution and treatment				
a. Administration	4331	\$	\$	\$
b. Water services	4332			
c. Water treatment	4335			
d. Water conservation	4338			
e. Other water	4339			
f. TOTAL		E91	G91 \$	F91 \$
7. Electric				
a. Administration	4351	\$	\$	\$
b. Generation	4352			
c. Purchase costs	4353			
d. Equipment maintenance	4354			
e. Other	4359			
f. TOTAL		E92 \$	G92 \$	F92 \$
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Part   GENERAL FUND (Continued)				
B. EXPENDITURES - Modified Accrual (Continued)	Account No.	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
8. Health	(4)	(5)	(6)	(0)
a. Administration	4411	\$ 795	s	\$
b. Pest control	4414	362		
c. Health agencies and hospitals	4415	14,185		
d. Other health	4419			
e. TOTAL		E32 \$ 15,342	G32 \$	F32
9. TOTAL expenditures for education purposes (This entry should be used by the few municipalities which have dependent school districts only)		\$	s	\$
10. Welfare		E79	G79	F79
a. Administration	4441	\$ E67	\$	\$
b. Direct assistance	4442	733	7 7887	
c. Intergovernmental welfare payments	4444	M79		
d. Vendor payments	4445	E75		
e. Other welfare	4449	E79	G79	F79
f. TOTAL		s 733	\$	\$
11. Culture and recreation		E61	G61	F61
a. Parks and recreation	4520	\$ 339,876 E62	\$ G62	\$ F62
b. Library	4550	421,181		
c. Patriotic purposes	4583	18,279	G61	F61
d. Other culture and recreation	4589	E61 28,632	G61	F61
e. TOTAL		\$ 807,968	\$	\$
12. Conservation				
a. Administration	4611	\$ 1,860	\$	\$
b. Purchase of natural resources	4612	2,140		
c. Other conservation	4619			
b. TOTAL		\$ 4,000	G59 \$	F59 \$
13. Redevelopment and housing		1,000		
a. Administration	4631	\$	s	\$
b. Redevelopment and housing	4632			
c. TOTAL		E50 \$	G50 \$	F50 \$
Page 6	36			FORM F-65 (MS-5) (2-28-2000

Part I GENERAL FUND (Continued)					
B. EXPENDITURES - Modified Accrual (Continued)	Account No. (a)	е	Total expenditure (b)	Equipment and land purchases (c)	Construction (d)
14. Economic development					
a. Administration	4651	\$		\$	\$
b. Economic development	4652				
c. Other economic development	4659				
d. TOTAL		E89 \$		G89 \$	F89 \$
15. Debt service					
a. Principal long term bonds and notes	4711	\$	108,194	\$	s
b. Interest on long term bonds and notes	4721	189	35,569		
c. Interest on tax and revenue anticipation notes	4723	189			
d. Other debt service charges	4790	E23			
e. TOTAL		\$	143,763	\$	\$
16. Capital outlay		G			
a. Land and improvements	4901	\$		\$	\$
b. Machinery, vehicles, and equipment	4902	G			
c. Buildings	4903	F			
d. Improvements other than buildings	4909	F			
e. TOTAL		\$		\$	\$
17. Interfund operating transfers out					
a. Transfers to special revenue funds	4912	\$		\$	\$
b. Transfers to capital projects funds	4913				
c. Transfers to proprietary funds	4914				
d. Transfers to capital reserve funds	4915		242,909		
e. Transfers to trust and agency funds	4916				
f. TOTAL		\$	242,909	\$	\$

Part I GENERAL FUND (Continued)

B. EXPENDITURES - Modified Accrual (Continued)	Account	Total	Equipment and	
· ,	No.	expenditure	land purchases	Construction
	(a)	(b)	(c)	(d)
40 December to the commence of	(a)	(0)	(0)	(0)
18. Payments to other governments				
a. Taxes assessed for county	4931	\$ 1,532,332	\$	\$
b. Taxes assessed for precincts/village districts	4932			
c. Local education taxes assessed	4933	17,148,486		
C. Local Education taxes assessed	4333	17,140,400	-	
	1000			
d. State education taxes assessed	4939			
e. Payments to other governments	4939			
f. TOTAL		\$ 18,680,818	s	s
	1	10,000,000	1	
19. TOTAL EXPENDITURES		\$ 24,843,401	\$ 22,560	\$
20. TOTAL FUND EQUITY (End of year)				
(Should equal line B,2f, column c, on page 9 and				
		\$ 808,430		
line 13 on page 3, less line 19 above)		000,430		
	-			111111111111111111111111111111111111111
21. TOTAL OF LINES 19 AND 20				
(Should equal line 13 on page 3)		\$ 25,651,831		

Part II

This area may be used to provide the detail requested whenever "Explain" or "Specify" is found. If additional space is needed, please go to page 13.

Account number (a)	ltem (b)	Amount (c)

# art III GENERAL FUND BALANCE SHEET - Please specify the period -

As of December 31, 200\_\_ OR June 30, 2001

ASSETS     Current assets	Account number (a)	Beginning of year (b)	End of year (c)
a. Cash and equivalents	1010	\$ 6,923,241	\$ 5,980,125
b. Investments	1030		
c. Taxes receivable (See worksheet, page 12)	1080	2,458,006	5,271,877
d. Tax liens receivable (See worksheet, page 12)	1110	159,727	286,107
e. Accounts receivable	1150	82,561	17,909
f. Due from other governments	1260	10,252	48,482
g. Due from other funds	1310	139,392	64,290
Prepaid expenses Inventory  h. Other current assets Restricted cash	1400	393,445 8,457 7,794	650,140 7,802 8,469
I. Tax deeded property (subject to resale)	1670	6,634	6,634
j. TOTAL ASSETS (Should equal line B3)		\$ 10,189,509	\$ 12,341,835
B. LIABILITIES AND FUND EQUITY     Current liabilities     a. Warrants and accounts payable	2020	\$ 107,646	\$ 21,334
b. Compensated absences payable	2030	129,762	118,677
c. Contracts payable	2050		
d. Due to other governments	2070		
e. Due to school districts	2075		
f. Due to other funds	2080	41	18,277
g. Deferred revenue	2220	9,734,477	11,366,648
h. Notes payable - Current	2230		
i. Bonds payable - Current	2250		
j. Other payables Payable from restricted cash	2270	7,794	8,469
k. TOTAL LIABILITIES		\$ 9,979,720	s 11,533,405
Z. Fund equity     a. Reserve for encumbrances (Please detail on page 13)	2440	\$ 11,343	s 17,145
b. Reserve for continuing appropriations (Detail on page 13)	2450	21,841	11,100
c. Reserve for appropriations voted from surplus	2460		
d. Reserve for special purposes (Please detail on page 13)	2490	15,091	14,436
e. Unreserved fund balance	2530	161,514	765,749
f. TOTAL FUND EQUITY		\$ 209,789	s 808,430
3. TOTAL LIABILITIES AND FUND EQUITY (Should equal line A1j)		s 10,189,509	s 12,341,835
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ratio deneral cond					
	Account		Beginning of year		End of year
A. FIXED ASSET GROUP OF ACCOUNTS (Please specify date)	number (a)	Debit (b)	Credit (c)	Debit (d)	Credit (e)
As of December 31, 200 OR June 30, 2001					
1. Land and improvements	1610 \$	5,059,192		s 5,226,419	
2. Buildings	1620	2,013,097		2,013,097	
3. Machinery, vehicles, and equipment	1640	3,407,724		3,482,642	
4. Construction in progress	1650				
5. Improvements other than buildings	1660				
6. Tax deeded property	1670				
7. Investment in general fixed assets	2800		10,480,013		10,722,158
8. TOTAL	8	10,480,013	\$ 10,480,013	s 10,722,158	s 10,722,158
B. LONG-TERM DEBT GROUP OF ACCOUNTS (Please specify date)					
As of December 31, 200ORORJune 30, 2001					
1. Bond proceeds not used	1810 \$			ss	
2. Amount to be provided for the retirement of long-term debt	1820	553,522		448,468	
3. Notes and bonds payable - Long-term	2310		543,194		435,000
4. Other long-term liabilities	2390		10,328		13,468
5. TOTAL	69	553 522	\$ 553.522	8 448 468	478 768

C. AMORTIZATION OF LONG-TERM							
DEBT (Please specify date) As of December 31, 200 June 30, 2001	Purpose (a)	Annual installment (b)	Interest rate (c)	Date of final payment (d)	Bonds o's at beginning of Bonds issu year this year (f)	Bonds issued Bonds retired this year (f) (g)	Bonds o/s at end of year (h)
Description of general obligation bonds (Please also list total original obligation)							
1. \$900,000 Library bonds	Library	\$ 45,000	8 - 8.125%	Feb. 2000 \$	\$ 270,000 \$	\$ 45,000 \$	\$ 225,000
2. \$350,000 Police/Rescue facility	Police/Rescue	35,000	5.625%	Aug. 2007	245,000	35,000	210,000
3. \$235,000 Bragdon Farm purchase	Land purchase	29,112	2.99%	June 2001	28,194	28,194	
4.							
<u>ن</u>							
7.							
8. TOTAL					\$ 543,194 \$	\$ 108,194	\$ 435,000
ASE	ENTS ION Year	Principal	Interest	Total	Remarks		
DEBT AS OF (Enter date) June 30, 2001 FOR THE ENSUING FIVE YEARS	(a)	(q)	(c)	(p)			
1,	2002	\$ 80,000	\$ 29,064	\$ 109,064	-	9 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	-
2.	2003	80,000	23,473	103,473	Other long-term liabilities consist of the following:	lities consist of the T	ollowing:
3,	2004	80,000	17,859	97,859	Capital leases payable	<u>e</u>	13,408
4.	2005	80,000	12,234	92,234			
5.	2006	80,000	609'9	86,609			
6. SUBTOTAL (Sum of lines 1-5)		400,000	89,239	489,239			
7. Remaining periods of debt		35,000	984	35,984			
8 TOTAL (Sum of lines 6 and 7)		\$ 435,000 \$	\$ 90,223 \$	525,223			

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Part V RECONCILIATIONS	
A. RECONCILIATION OF SCHOOL DISTRICT LIABILITY	Amount
School district liability at beginning of year     (Account number 2075, column b, on page 9)     Prepaid balance	\$ (393,445)
ADD: School district assessment for current year     (Should equal Account number 4933, on page 8)	17,148,486
3. TOTAL LIABILITY WITHIN CURRENT YEAR (Sum of lines 1 and 2)	16,755,041
4. SUBTRACT: Payments made to school district	( 17,405,181
5. School district liability at end of year (lines 3 less line 4)  (Account number 2075, column c, on page 9) Prepaid balance	(650,140)
B. RECONCILIATION OF TAX ANTICIPATION NOTES	Amount
Short-term (TANS) debt at beginning of year	61V \$ - 0 -
2. ADD: New issues during current year	none
3. SUBTRACT: Issues retired during current year	( none
4. Short-term (TANS) debt outstanding at end of year (Lines 1 + 2 - 3) (Be sure to include (TANS) in Account number 2230, column c, page 9	64V   

### PLEASE REFER TO THE INSTRUCTIONS TO COMPLETE SECTIONS C AND D

C. ALLOWANCE FOR ABATEMENTS WORKSHEET	Current year (a)	Prior year (b)	TOTAL (c)
1. Overlay/Allowance for Abatements (Beginning of year)*	99,087	66,426	165,513
SUBTRACT: Abatements made (From tax collector's report)	( 3,958 )	( 20,496 )	( 24,454
3. SUBTRACT: Discounts	( , )	( )	
SUBTRACT: Refunds (Cash abatements)	( 5,016 )	()	( 5,016
5. ESTIMATED ALLOWANCE FOR ABATEMENTS AT END OF YEAR**	( )	( 63,500 )	( 63,500
6. Excess of estimate (Add to revenue on page 1, line 1a)	90,113	(17,570)	72,543
*Use overlay amount for column (a) and use last year's balance of line 5	, Allowance for A	Abatements	

<sup>\*</sup>Use overlay amount for column (a) and use last year's balance of line 5, Allowance for Abatements for column b (see your form from last year).

<sup>\*\*</sup>The amount in column c will go into line 1(b) for next year's worksheet.

D. TAXES/LIENS RECEIVABLE WORKSHEET	1080 taxes (a)	1110 liens (b)	TOTALS (c)
1. Uncollected, end of year	\$ 5,271,877	\$ 349,607	\$ 5,621,484
<ol><li>SUBTRACT: "Overlay" carried forward as Allowance for Abatements (from Worksheet C, line 5)</li></ol>	(	( 63,500 )	( 63,500
3. Receivable, end of year*	5,271,877	286,107	5,557,984
3. Receivable, elid of year			5,557,964

\*(These amounts are entered on page 9, account number 1080 and 1110, column c)

This page may be used to provide the detail requested whenever "Explain" or "Specify" is found. If additional space is needed, please add extra pages using the following format. Please show the detail and the total for each.

Account number	ltem (b)		Amount (c)
2440	Reserve for encumbrances:		
	General government	\$	7,166
	Public safety		9,979
		\$	17,145
2490	Reserve for special purposes:		
	Reserved for inventory	\$	7,802
	Reserved for tax deeded property		6,634
		_\$	14,436

# Please Detail Reserves from page 9 (Balance Sheet).

Account number	Description	Year voted	Warrant article number
(a)	(b)	(c)	(d)
2450	Reserve for continuing appropriations:		
	Blueberry Hill turning lane \$ 11,100	2000	# 6

Partyi SUMMARY OF REVENUES FOR ALL OTHER FUNDS - Please specify the period -	-UNDS - Please specify the pe	eriod -		
January 1, 200	January 1, 200 to December 31, 200 OR	A July 1, 2000 to June 30, 2001	, 2001	
			Proprietary funds	funds
	Capital projects	Special revenue	Enterprise	Internal service
REVENUE AND OTHER FINANCING	(a)	(q)	(c)	(p)
SOURCES	101	101	101	
1. Revenue from taxes	69	\$ 109,316	\$	
2 Revenue from licenses, permits, and fees	199	Т99	199	
Revenue from the federal	B89	B89	B89	
1	C89	C89	C89	
Revenue from other gov	D89	D89	D89	
6. Revenue from charges for services			A91	
(a) Water supply system charges				
(b. Sewer user charges			A80	
(c) Garbage/refuse collection charges			A81	
(d. Other - Specify - (1)				
(2)				
(3)				
<ol> <li>Revenue from miscellaneous sources</li> <li>(a) Interest on investments</li> </ol>	U20	U20	U20	U20
(b) Other miscellaneous sources		94,309		
8. Interfund operating transfers in				
9. Other financial sources				
10. TOTAL REVENUE AND OTHER SOURCES	69	\$ 203,625	6	
Dance 44				FORM F-65 (MS-5) (2-28-2000)

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Part Wil SUMMARY OF EXPENDITURES FOR ALL OTHER FUNDS - Please specify the period -	R FUNDS - Please specify the	period -		
January 1, 200 to	to December 31, 200_ OR	July 1, 2000 to June 30, 2001		
			Proprietary funds	y funds
	Capital projects	Special revenue	Enterprise	Internal service
EXPENDITURES (BY FUNCTIONS)	(a)	(q)	(c)	(d)
	F89	E89	E89	49
1. General government	688	E89		
2. Public safety				
	F80	E80	E80	
4. Water distribution and treatment	F91		E91	
5. Health	F32	E32	E32	
1	F79	E79	E79	
T Culture and recreation	F61	E61 51,270	E61	
1	F59	E59	E59	
1	F50	E50	E50	
	F89	E89	E89	
Leconomic development     Debt service				
1 1	F89	F89 187,374	F89	F89
13. Interfund operating transfers out		12,877		
14. Payments to other governments				
TOTAL EXPENDITURES	8	\$ 251,521	S	6
Remarks				
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	_		_															
	opening.	Internal service	(e)		S							S						↔
		Enterprise	(d)		S							4						69
veriod - June 30, 2001	odile 50, 2001	Special revenue	(c)		159,917	84,861			18,236			\$						\$ 263,014
THER FUNDS - Please specify the p	á	Capital projects	(q)		69													
OF ALL OTHER FU	As of De	Account No.	(a)		1010	1030	1150	1260	1310			1610.	1620	1640	1650	1660		<b>S</b>
Part VIII BALANCE SHEET FOR SUMMARY OF ALL OTHER FUNDS - Please specify the period -				A. ASSETS 1. Current assets	(a) Cash and equivalents	(b) Investments	(c) Accounts receivable	(d) Due from other governments	(e) Due from other funds	(f) Other - Specify -	2. Fixed assets	(a) Land and improvements	(b) Buildings	(c) Machinery, vehicles, and equipment	(d) Construction in progress	(e) Improvements other than buildings	(f) Other - Specify -	3. TOTAL ASSETS

	] Jo sA	As of December 31, 200 OR	June 30, 2001		
				Propriet	Proprietary funds
B. LIABILITIES AND FUND EQUITY	Account No.	Capital projects	Special revenue	Enterprise	Internal service
1. Liabilities	(a)	(q)	(c)	(p)	(e)
(a) Warrants and accounts payable	2020	us.	ь	w	S
(b) Compensated absences payable	2030				
(c) Contracts payable	2050				
(d) Due to other governments	2070				
(e) Due to other funds	2080		13		
(f) Deferred revenue	2220				
(g) Notes and bonds payable (h) Other - Specify -					
(i) TOTAL LIABILITIES		y,	s 13	ь	69
2. Fund equity/Capital (a) Reserve for encumbrances	2440	so.	sa		
(b) Reserve for special purposes	2490		263,001		
(c) Unreserved fund balance	2530				
(d) Municipal contributed capital	2610				
(e) Other contributed capital	2620				
(f) Retained earnings	2790				
(g) TOTAL FUND EQUITY			263,001		
3. TOTAL LIABILITIES AND FUND EQUITY		s,	\$ 263,014	ь	Ю

Part IX

A.

SUPPLEMENTAL INFORMATION WORKSHEET

The data requested below should be included in parts I-IV. By supplying this information you will not be asked to complete Census Bureau forms F21 or F22.

ALL FUNDO (ADDITIONAL)	A = = =	T T	Equipment and	
. ALL FUNDS (ADDITIONAL)	Account No.	TOTAL	land	Construction
Revenue	(a)	(d)	(c)	(d)
		A61		
Parks and recreation	3409	\$ 185,003		
		A60		
Parking	3409			
		A92		
Electric power system				
		A94		
Transit or bus system				
Expenditure		E60	G60	F60
Parking	3409	s		
		E32	G32	F32
Vital statistics	4140			
Other hospitals - payments to		E38	G38	F38
hospitals operated privately	4415			
Money paid directly to needy		E68		
persons not covered by Federal				
programs (general relief, home				220 112121
relief, poor relief, etc.	4442	733		10 11
Teller, poor Teller, etc.	11172	E92	G92	F92
Electric power system			1002	
Liectific power system		E94	G94	F94
Transit or bus system			1004	1 0
transit or bus system			1	1

B. INTERGOVERNMENTAL EXPENDITURES

Report payments made to the State or other local governments on reimbursement or cost-sharing basis. Do not include these expenditures in part VI.

Purpose (a)	Account No. (b)	Amount paid to other local governments (c)
Schools		M12 \$
Sewers		M80
All other - County	4931	M89
All other - Towns	4199	M89
Purpose (a)	Account No. (b)	Amount paid to the State (c)
Highways	4319	L44
All other purposes	4199	L89
C. DEBT OUTSTANDING, ISSUED, AND RETIRED		

C. DEBT OUTSTAND	DING, ISSUED, ANI	D RETIRED				
	Bonds outstanding			Outstanding at	the end of this	
Long-term debt	at the beginning of	Bonds during	this fiscal year	fiscal year		
purpose	this fiscal year	Issued	Retired	General obligations	Revenue bonds	
(a)	(b)	(c)	(d)	(e)	(f)	
	19A	29A	39A	41A	44A	
Water-sewer utility						
	19T	29T	34T		44T	
Industrial revenue						
	19X	29X	39X	41X	44X	
All other debt	543,194		108,194	435,000		
	19H	29F	39F	41F	44F	
Education						
Interest on water	191					
_debt						

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FORM F-65 (MS-5) (2-28-2000)

Part IX

SUPPLEMENTAL INFORMATION WORKSHEET (Continued)

## D. SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your city before deductions for social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of city employees charged to construction projects. These amounts may be taken from the W3 form filed by your government for the year ended December 31.

\$2,325,662

Total wages paid

## E. CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at par value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund	Amount at end of fiscal year Omit cents
(a)	(b)
Bond funds - Unexpended proceeds from sale of bond issues held pending disbursement	W31
All other funds except employee retirement funds	W61 \$9,396,126
CENSUS USE ONLY	W01

### CERTIFICATION

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

Signatures of a majority of the governing body:

GENERAL INSTRUCTIONS

Three copies of this report are sent to each municipality. Selectmen, treasurer and tax collector are expected to cooperate in making out this report. When completed, one copy should be returned to the Department of Revenue Administration and one copy should be placed in your municipal records. The third copy is for use in preparing the annual printed report for the voters.

Please be sure you have completed Part IX, items A-E.

WHEN TO FILE: (R.S.A. 21-J)

- \* For cities/towns reporting on a calendar year basis, this report must be filed on or before April 1.
- \* For cities/towns reporting on an optional fiscal year basis (year ending June 30), this report must be filed on or before September 1.

WHERE TO FILE

Department of Revenue Administration State of New Hampshire Municipal Services Division PO Box 487 Concord, NH 03302-0487

1	n/City of Amherst2	3	FY _2002-2003 4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,♥)	WARR.	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
ACCC.W	GENERAL GOVERNMENT	ALCI . W	xxxxxxxx	XXXXXXXX	xxxxxxxx	xxxxxxxx
1130-4139 Exe	cutive		292884.00	107516.24	281399 85	
1140-4149 Ele	ection, Reg. & Vital Statistics		89713.00	40512.89	95423.42	
	nancial Administration		142431.00	78780.69	161673.19	
	valuation of Property		207822.00	99184.39	196982.89	
	gal Expense		68000.00	15655.40	62000.00	
	rsonnel Administration		81455.00	43675.96	77455.00	
	inning & Zoning		173074 00	82541.79	171733 22	
	neral Government Buildings		163822.00	48402.41	187556.20	
	neteriex		0.00	9745.74	0.00	
	surance		42000.00	29537.17	42000.00	
	vertising & Regional Assoc.					
ĺ	ner General Government					
	PUBLIC SAFETY		******	******	******	******
4210-4214 Pol	lice		1230105.00	556197.76	1317757.48	
4215-4219 Amb	pulance		241524.00	120420.21	250962.19	
4220-4229 F1z			256249.00	148888.13	278121.09	
4240-4249 Bui	liding Inspection					
4290-4298 Eme	ergency Management		3120.00	35.02	3120.00	
4299 Oth	her (Including Communications)		154372.00	77186.00	155477.29	
	AIRPORT/AVIATION CENTER		XXXXXXXX	*******	xxxxxxxx	xxxxxxxx
4301-4309 Aiz	rport Operations					
	N1GHWAYS & STREETS		******	******	xxxxxxxx	******
4311 Adm	ministration		167893.00	73802.75	168745.64	
4312 His	ghways & Streets		1237576 00	479433.60	1289481.43	
	1 dges					
4316 Str	reet Lighting		25100.00	9820.23	25900.00	
4319 Oti						
•	SANITATION		******	xxxxxxxx	******	*****
4321 Adm	minixtration					
	lid Waste Collection		369584.00	184792.00	423222.00	
	lid Waxte Disposal		161249.00	81314.67	160592.25	
	lid Waste Clean-up					

1	Town/City of Amherst2	3	FY2002-200 4	5	6	7 M
	PURPOSE OF APPROPRIATIONS	WARR.	Appropriations Prior Year As	Actual Expenditures	APPROPRIATIONS ENSUING FY	APPROPRIATIONS ENSUING FY
Acct.#	(RSA 32:3,V)	ART.#	Approved by DRA	Prior Year	(RECOMMENDED)	(NOT RECOMMENDED)
	SANITATION cont.		xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
4326-4329	Sewage Coll. & Disposal & Other					
	WATER DISTRIBUTION & TREATMENT		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
4331	Administration					
4332	Water Services					
4335-4339	Water Treatment, Conserv. & Other					
	ELECTRIC		жижи	XXXXXXXXX	XXXXXXXXX	хохохохох
4351-4352	Admin. and Generation					
4353	Purchase Costs					
4354	Electric Equipment Maintenance					
4359	Other Electric Costs					
	HEALTH		XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXX
4411	Administration		1545.00	1545.00	1545.00	
4414	Pest Control (Dog Officer)		9927.00	453.61	10190.00	
4415-4419	Health Agencies & Hosp. & Other		32252.00	12130.00	36547.70	
	WELFARE		XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXX
4441-4442	Administration & Direct Assist.		12000.00	1838.90	12000.00	
4444	Intergovernmental Welfare Pymnts					
4445-4449	Vendor Payments & Other					
	CULTURE & RECREATION		SUCKEUPOCK	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
4520~4529	Parks & Recreation		447940.00	147126.07	248636.02	
4550-4559	Library		550978.00	290259.11	587167.05	
4583	Patriotic Purposes		8215.00	4205.00	8215.00	
4589	Other Culture & Recreation		0.00	345.15	0.00	
	CONSERVATION		XXXXXXXXXX	SOCIOCOCIO	EXXXXXXX	XXXXXXXXX
4611-4612	Admin & Purch. of Nat. Resources		4000.00	1410.89	4000.00	
4619	Other Conservation					
4631-4632	REDEVELOPMENT & HOUSING					
4651-4659	ECONOMIC DEVELOPMENT					
	DEBT SERVICE		XXXXXXXXXX	XXXXXXXX	ROCOCOCOC	RECERTER
4711	Princ Long Term Bonds & Notes		80000.00	0.00	80000.00	
4721	Interest-Long Term Bonds & Notes		29064.00	0.00	23473.12	
4723	Int. on Tax Anticipation Notes					
	The same same same same same same same sam					

1	2	3	4	5	6	7 :
Acet.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actusl Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
	DEBT SERVICE cont.		XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXXX
4790-4799	Other Debt Service					
	CAPITAL OUTLAY		xxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx
4901	Land					
4902	Machinery, Vehicles & Equipment		0.00	0.00	165422.00	
4903	Buildings					
4909	Improvements Other Than Bldgs.					
	OPERATING TRANSFERS OUT		xxxxxxxx	xxxxxxxx	******	******
4912	To Special Revenue Fund					
4913	To Capital Projects Fund					
4914	To Enterprise Fund					
	Sewer-					
	Water-					
	Electric-					
	Airport-					
4915	To Capital Reserve Fund		228950.00	0.00	207000.00	
4916	To Exp.Tr.Fund-except #4917					
4917	To Health Maint. Trust Funds					
4918	To Nonexpendable Trust Funds					
4919	To Agency Funds					
4939	Payments to Other Gov.		2500.00	0.00	2500.00	
	SUBTOTAL 1		6515344.00	2746756.78	6736299.03	

FY 2002-2003

Budget - Town/City of Amherst\_\_\_\_

If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the the line total for the ensuing year.

### \*\*SPECIAL WARRANT ARTICLES\*\*

Special warrant articles are defined in RSA 32:3,VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds; 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
	Land Purchase Joppa Hill	2	0.00	0.00	442,000.00	
	Land Purchase Lindabury	3	0.00	0.00	400,000.00	
	DPW 10 Wheeler	9	0.00	0.00	130,000.00	
	FD Radios	10	0.00	0.00	64,000.00	
	Tennis Court CR	11	0.00	0.00	20,000.00	
	Recreation Land CR	13	0.00	0.00	100,000.00	
	DPW CR Consolidation	19	0.00	0.00	20,713.17	
	SUBTOTAL 2 RECOMMENDED		*****	******	1,176,713.17	*******

# \*\*INDIVIDUAL WARRANT ARTICLES\*\*

rticles

might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

1	2	3	4	5	6	7
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3,V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	APPROPRIATIONS ENSUING FY (RECOMMENDED)	APPROPRIATIONS ENSUING FY (NOT RECOMMENDED)
	Town Hall ADA	5	0.00	0.00	285,000.00	
	DPW Union	6	0.00	0.00	28,604.27	
	Police Union	7	0.00	0.00	35,055.00	
	Interfaith Housing Corp.	15	0.00	0.00	10,000.00	
	SUBTOTAL 3 RECOMMENDED		XXXXXXXXX	*******	358,659.27	*******

Acct.#	SOURCE OF REVENUE TAXES	WARR. ART.#	Estimated Revenues Prior Year XXXXXXXXX	Actual Revenues Prior Year XXXXXXXXX	ESTIMATED REVENUES ENSUING YEAR XXXXXXXX
3120	Land Use Change Taxes		0.00	0.00	0.00
3180	Resident Taxes		0.00	0.00	0.00
3185	Tumber Taxes		10,000.00	1,117.24	9,500.00
3186	Payment in Lieu of Taxes		5,000.00	5,000.00	5,000.00
3189	Other Taxes		0.00	19,629.47	0.00
3190	Interest & Penalties on Delinquent Taxes		97,000.00	34,235.57	97,000.00
	Inventory Penalties				
3187	Excavation Tax (\$.02 cents per cu yd)				
3188	Excavation Activity Tax				
	LICENSES, PERMITS & FEES		******	******	******
3210	Business Licenses & Permits		63,000.00	441.50	63,000.00
3220	Motor Vehicle Permit Fees		1,982,900.00	980,836.65	1,982,900.00
3230	Building Permits		110,475.00	44,980.40	109,875.00
3290	Other Licenses, Permits & Fees		15,954.00	3,902.72	15,854.00
3311-331	FROM FEDERAL GOVERNMENT		0.00	0.00	30,300.00
	FROM STATE		******	******	*****
3351	Shared Revenues		61,262.00	86,790.00	61,262.00
3352	Meals & Rooms Tax Distribution		241,323.00	280,609.98	241,323.00
3353	Highway Block Grant		241,436.00	144,861.80	249,448.53
3354	Water Pollution Grant				
3355	Housing & Community Development				
3356	State & Federal Forest Land Reimbursement		1,241.00	1,131.90	1,241.00
3357	Flood Control Reimbursement				
3359	Other (Including Railroad Tax)		0.00	2,000.00	6,400.00
3379	FROM OTHER GOVERNMENTS		0.00	0.00	0.00
	CHARGES FOR SERVICES		******	******	******
3401-340	Income from Departments		362,530.00	200,258.43	394,295.00
3409	Other Charges		134,015.00	0.00	0.00
	MISCELLANEOUS REVENUES		xxxxxxxx	******	******
3501	Sale of Municipal Property		0.00	0.00	5,500.00
3502	Interest on Investments		220,000.00	25,725.43	220,000.00
3503-350	Other		11,700.00	9,022.57	14,500.00

4

MS-6

 Budget
 - Town/City of Amherst
 FY 2002-2003

 1
 2
 3

Budget -	<ul> <li>Town/City of Amherst</li> </ul>	FY 2002-2003			MS-6	
1	2	3	4	5	6	
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR	
IN	TTERFUND OPERATING TRANSFERS	IN	XXXXXXXX	XXXXXXXX	XXXXXXXX	
3912	From Special Revenue Funds		0.00	0.00	50,000.00	
3913	From Capital Projects Funds					
3914	From Enterprise Funds					
	Sewer - (Offset)					
	Water - (Offset)					
	Electric - (Offset)					
	Alrport - (Offset)					
3915	From Capital Reserve Funds		450,000.00	221,883.00	380,135.17	
3916	From Trust & Agency Funds					
	OTHER FINANCING SOURCES		XXXXXXXXX	xxxxxxxx	XXXXXXXXX	
3934	Proc. from Long Term Bonds & Notes		0.00	0.00	842,000.00	
	Amts VOTED From F/B ("Surplus")					
F	und Balance ("Surplus") to Reduce Tax	ces				
	TOTAL ESTIMATED REVENUE & CREDITS		4,007,836.00	2,062,426.66	4,779,533.70	

# \*\*BUDGET SUMMARY\*\*

SUBTOTAL 1 Appropriations Recommended (from page 4)	6,736,299.03
SUBTOTAL 2 Special Warrant Articles Recommended (from page 5)	1,176,713.17
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 5)	358,659.27
TOTAL Appropriations Recommended	8,271,671.47
Less: Amount of Estimated Revenues & Credits (from above,column 6)	-4,779,533.70
Estimated Amount of Taxes to be Raised	3,492,137.77

# DEPARTMENT OF REVENUE ADMINISTRATION 2001 TAX RATE COMPUTATION

Town Port	ti	on
-----------	----	----

		Tax Rates
Appropriations 7,023,888.0 Less: Revenues (4,050,873.0 Less: Shared Revenues (16,315.0 Add: Overlay 104,009.0 War Service Credits Net Town Appropriation Special Adjustment Approved Town Tax Effort Municipal Tax Rate	00) 00) 00 00 3,129,309.00 0.00 3,129,309	9.00 <b>3.84</b>
Net Local School Budget Regional School Apportionment Less: Adequate Education Grant	13,888,753.00 9,328,809.00 (4,393,879.00)	
State Education Taxes Approved School(s) Tax Effort Local Education Tax Rate	(5,469,983.00) 13,353,7	00.00
State Educa	ation Taxes	
Equalized Valuation (No Utilities) x 828,785,336 Divided by Local Assessed Valuation (No Uti 800,116,500 Excess State Education Taxes to be Remitte	,	83.00 <b>6.84</b>
County	Portion	
Due to County Less: Shared Revenues Approved County Tax Effort County Tax Rate Combined Tax Rate Total Property Taxes Assessed Less: War Service Credits Add: Village District Commitment	1,693,554.00 (9,213.00) 1,684,3 23,637,3 (68,6	2.07 29.15
Total Property Tax Commitment	23,568,7	
Proof	of Rate	

# **Proof of Rate**

Net Assessed Valuation	1	Tax Rate	Assessment
State Education Tax	800,116,500	6.84	5,469,983
All Other Taxes	814,188,100	22.31	<u>16,167,350</u>
			23,637,333

# ANALYSIS OF VALUES ASSIGNED TO LOCAL & COOPERATIVE SCHOOL DISTRICT(S)

	Amherst	Souhegan	Total	
Cost of Adequate Education	\$6,342,177	\$3,521,685	\$9,863,86	2
% of Town's Cost of Adequate Education	64.2971%	35.7029%	100%	
Adequate Education Grant	\$2,825,137	\$1,568,742	** \$4,393,87	9
District's Share - Retained State Tax*	\$3,517,040	\$1,952,943	\$5,469,98	3
	"Exc	ess State Taxes	*** (	0
	Total	State Taxes	\$5,469,98	3
Local Education Tax*	\$7,546,576	\$5,807,124	\$13,353,7	00

<sup>\*</sup>Pay These Amounts to Schools

The cost of an adequate education is determined by the Department of Education based on weighted average daily membership in residence in each school district. Each school district's percentage of total is then calculated. Each percentage is then multiplied by the Town's share of the state education tax amount to allocate a portion of the state education tax amount to allocate a portion of the state education taxes to each school district.

The difference between the adequate education for each school district and each school district's share of the state education taxes becomes the adequate education grant for each school district.

<sup>\*\*</sup> Paid Directly from State

<sup>\*\*\*</sup> Pay Directly to State

# COMPARISON INVENTORY OF VALUATION FOR TAX COMPUTATION

	1998	1999	2000	2001
Net Land	255,179,100	258,292,900	261,636,100	264 229 700
Net Land	255, 179, 100	256,292,900	201,030,100	264,328,700
Buildings	475,640,300	499,011,000	520,015,600	538,621,000
1111111				
Utilities:	4 000 500	4 000 500	4 000 500	1 000 500
Water	1,823,500	1,823,500	1,823,500	1,823,500
Gas	1,078,400	1,274,800	1,274,800	1,274,800
Electric	9,550,400	10,973,300	10,973,300	10,973,300
Telephone	-0-	-0-	-0-	-0-
Mobile Homes	1,559,300	1,723,900	1,743,800	1,875,600
Total Valuation Before Exemptions	744,831,000	773,099,400	797,467,100	818,897,400
Exemptions				
Totally & Permanently Disabled	383,500	383,500	383,500	383,500
Elderly Exemptions	3,302,700	3,725,600	3,953,800	4,037,900
Blind	240,000	270,000	300,000	360,000
Solar	25,500	25,500	25,500	25,500
Total Valuation After Exemptions	740,879,300	768,694,800	792,804,300	814,474,000
Less Public Utilities		(14,071,600)	(14,071,600)	(14,071,600)
Net Valuation without Utilities on which Tax Rate for State Education Tax is Computerized		754,623,206	778,732,700	800,402,400

Property	Address	Assessment
Town Hall & Cemetery	2 Main Street	298,900
Library & Land	14 Main Street	718,600
Highway Dept. Land & Bldg.	22 Dodge Road	128,100
Police/Rescue/Fire Land		91,800
Police/Rescue Bldg.	175 Amherst Street	189,900
Central Fire Station	177 Amherst Street	469,100
South Fire Station	62 Stearns Road	103,000
Baboosic Lake Beach & Bldg.	25 Broadway	187,200
Baboosic Lake Land	20 Broadway	46,400
Baboosic Dump	92 Broadway	41,000
Jones Lot	37 Old Nashua Road	54,000
Meadowview Cemetery	Foundry Street	127,900
Tool House		5,100
Howard Cemetery Addition	End of Sunset Road	78,700
Chestnut Hill Cemetery	107 Chestnut Hill	62,900
Cricket Corner Cemetery	Boston Post & Corduroy Rds.	3,100
Potters Field	Ponemah Road	24,000
Souhegan Regional Landfill	260 Route 101	264,500
Thibodeau Land	468 Boston Post Road	400
Kurtick Land	Merrimack Road	100
Cemetery Field	69 Merrimack Road	11,600 c.u.
Winslow Pit	Old Nashua Road	4,500
Bragdon Farm	Bedford	6,311 c.u.
Peabody Mill Center	66 Brook Road	110,500
Peabody Mill Center	65 Brook Road	11,900
20 Greenwood Drive		1,400
22 Greenwood Drive		1,900
38 Colonel Wilkins Road	Observation Office of	1,300
Church Steeple	Church Street	50,000
Town Parks	Address	Assessment
Village Tennis Courts & Land	5 Davis Lane	91,600
Village Fire Station Land	105 Boston Post Road	55,600
Sullivan Land	10 Oak Hill Drive	1,200
Courthouse Common	Courthouse Rd. & Middle St.	1,900

Pierce Lane

Pierce Common

2,100

Town Parks	Address	Assessment
Spalding Common Huntington Common School Street Park Mack Hill Common Carriage Road Common Main Street Common Boston Post Village Common Civil War Common Gault Land Bowling Alley Land Triangle at Broadway	Amherst & Main Streets 155 Amherst & Courthouse Main & Middle Streets Mack Hill & Jones Roads Carriage Road & Main St. Main Street Boston Post Rd. & Middle St. School & Middle Streets 34 West Street 16 Milford Road 36 Broadway	86,600 3,000 79,300 500 5,700 90,000 2,800 19,600 6,000 100 3,300
Tax Deeded Property	Acreage	Assessment
19 Broadway 1 Corduroy Road 35 Broadway 31 Greenwood Road Route 101 4 Brookwood Drive 49 Baboosic Lake Road 32 West Street Grater Road Route 101 (Rear) 118 Christian Hill Road 27 Ravine Road 25 Ravine Road 69 Broadway Route 101E 11 Old Nashua Road 24 Old Mont Vernon Road 6 Brimstone Hill 6 Nathaniel Drive 51 Baboosic Lake Road 2 Clark Avenue Northfield Road Northfield Road 33 Christian Hill Road	0.14 1.00 0.04 2.00 0.70 0.56 2.88 0.19 13.51 1.18 6.00 0.90 0.90 0.66 4.20 5.50 17.91 1.00 1.70 2.00 0.94 0.55 0.23 1.20	6,600 40,400 3,800 2,800 100 10,800 47,900 14,700 202,300 800 60,400 4,200 4,200 35,500 26,500 198,000 5,700 54,500 47,800 39,700 45,100 700 300 6,200

Tax Deeded Property Boston Post Road	Acreage 1.30	Assessment 35,200
Tax Deeded Land Managed by Conservation	Acreage	Assessment
Boston Post & Corduroy Rds. Chestnut Hill Road (Rear) Lyndeborough Road (Rear) 1 & 3 Stearns Road 2 Fairway Drive 63 Old Manchester Road 17 Windsor Drive 19 Windsor Drive 21 Windsor Drive Fairway Drive (Rear) Lyndeborough Road	2.50 16.00 5.40 6.00 14.00 17.50 0.77 0.70 0.80 3.50 0.80	1,600 10,400 1,800 6,700 79,200 75,200 40,100 39,900 40,200 400 100
Land Managed by Conservation		
Bragdon Farm Bragdon Farm	59.26 18.53	18,900 c.u. 5,600 c.u.
Conservation Land	Acreage	Assessment
Joe English Reservation Brook Road	373.00	476,800
Great Meadow 61 Boston Post Road	61.00	332,200
Ross Bird Sanctuary 35 Thornton Ferry I & Cobbler Ln.	21.00	1,900
Beaver Brook Park 7 Manchester Road	2.00	63,300
Caeser's Brook Reservation 15 Mont Vernon Road	40.00	88,100
Simeon Wilson-Near the River B & M Railroad Thornton Ferry II Road Rear Thornton Ferry II Road Rear 46 Christian Hill Road Baboosic Lake Road Rear	10.00 18.00 10.00 2.50 2.30 8.80	131,600 1,800 300 1,200 55,900 52,800

Conservation Land	Acreage	Assessment
13 Middle Street	0.50	70,400
73 Broadway	2.30	40,800
7 Manhattan Park	2.00	79,000
55 Lyndeborough Road	10.00	8,000
Austin Road Rear	32.00	41,600
Nathaniel Drive Rear	60.00	78,000
Fairway Drive Rear	8.00	400
Lyndeborough Road Rear	68.00	136,700
52 Lyndeborough Road	8.00	62,400
23 Holly Hill Drive	1.69	51,900
12 Holly Hill Drive	1.50	51,500
21 Greenbriar Lane	1.50	60,600
75 Boston Post Road	1.40	68,300
14 Austin Road	128.00	1400 c.u.
22 Old Mont Vernon Road	6.10	69,100
15 Old Coach Lane	0.80	48,300
3 Eaton Road	54.72	17,500 c.u.
2 & 4 Eaton Road	4.00	1,300 c.u.
36 Lyndeborough Road	2.24	52,300
Brook Road Rear	89.90	28,700 c.u.
62 Brook Road	30.10	9,600 c.u.
Pond Parish Road Rear	173.28	193,000
10 Green Road	17.38	4,900 c.u.
Horace Greeley Road	60.00	6,700 c.u.
5 Thornton Ferry II, 402 Boston Post	39.00	78,600
226 Route 101	70.00	8,600 c.u.
Mack Hill Road	7.50	800 c.u.
Horace Greeley Road	20.00	1000 c.u.
59 Brook Road	53.60	
Pinetop Road	11.00	
Brook Road	20.00	1
Spring Road	5.09	600 c.u.
Sutton Court 153 Wilson Hill Road, Merrimack	67.84	21600 c.u.
School Property	Address	Assessment
Brick School	1 School Street	292,000

14 Cross Road

Middle School

2,662,400

School Property	Address	Assessment
Souhegan High School	412 Boston Post Road	7,830,000
Clark School	14 Foundry Street	665,000
Wilkins School	80 Boston Post Road	2,481,000
Simeon Wilson Road Fields	Simeon Wilson Road	78,700

# TAX COLLECTOR'S REPORT JULY 1, 2000 - JUNE 30,2001

	2001	2000
Uncollected Taxes Property Taxes Land Use Change Yield Taxes		2,439,762.36
Taxes Committed Property Taxes Land Use Change Yield Taxes	11,120,851.00 111,807.80 0.00	12,352,686.02 101,560.00 8,981.55
Overpayment Property Taxes Interest - Late Tax		68,884.21 58,069.02
TOTAL DEBTS	11,232,658.80	15,029,943.16
Remitted to Treasurer Property Taxes Land Use Change Yield Taxes Interest Conversion to Lien	5,860,857.59 95,849.80 0.00	14,606,783.89 101,560.00 8,981.55 40,372.37 251,913.05
Abatements Made Property Taxes Land Use Change	3,958.00	20,448.52
Uncollected Taxes End of Fiscal Year		
Property Taxes Land Use Change Yield Taxes	5,259,993.41 12,000.00	-116.22
TOTAL CREDITS	11,232,658.80	15,029,943.16

# **SUMMARY OF TAX LIEN ACCOUNTS**

2000	1999	1998	1997
251.913.05	157,277.43	65,952.31	2922.8
110.29	9,108.05 0.01	16,434.98	1050.29
252,023.34	166,385.49	82,387.29	3,973.09
6,367.26	62,951.14	56,170.47	2922.8
110.29	9,108.05 47.27	16,434.98	1050.29
245,545.79 252,023.34	94,279.01 166,385.47	9,781.84 82,387.29	3,973.09
	251,913.05 110.29 252,023.34 6,367.26 110.29 245,545.79	157,277.43 251,913.05 110.29 9,108.05 0.01 252,023.34 166,385.49 6,367.26 62,951.14 110.29 9,108.05 47.27 245,545.79 94,279.01	157,277.43 65,952.31 251,913.05 110.29 9,108.05 16,434.98 0.01 252,023.34 166,385.49 82,387.29 6,367.26 62,951.14 56,170.47 110.29 9,108.05 16,434.98 47.27 245,545.79 94,279.01 9,781.84

# REPORT OF THE TOWN CLERK FOR THE YEAR ENDING JUNE 30, 2001

Automobile Registrations	1,874,258.00
Titles	5,000.00
Municipal Agent Fees	27,120.00
Dog Licenses	15,053.00
Vital Statistics	3,510.00
Dog Fines	2,486.00
Uniform Commercial Code Filings	4,644.13
Filing Fees	4.00
Miscellaneous Income	412.85
Parking Tickets	2,775.00
TOTAL FEES COLLECTED	1,935,262.98

# TRUST FUNDS OF TOWN OF AMHERST ON JUNE 3 30, 2001 MS-9 REPORT FOR STATE OF NEW HAMPSHIRE - PRINCIPAL

,				Datata	Now Emplo	Mone Europe (1 2000) Sel	Dalance	
Creation	Name of Trust Fund	Purpose	ō	<u></u>	Created	of Securities End of Year	End of Year	
	Common Trust Funds:							
1927	Emma L. Clark	Library	Com. Trust	2775.65	0.00	1404.71	4180.36	
1945	James Day	Library	Com. Trust	33206.67	0.00	16805.37	50012.04	
1923	Fannie Parsons French	Library	Com. Trust	5534.09	0.00	2800.72	8334.81	
1902	George W. George	Library	Com. Trust	2773.67	0.00	1403.71	4177.38	
1928	Edmund M. Parker	Library	Com. Trust	5534.09	0.00	2800.72	8334.81	
1957	Anna H. Boardman	Library	Com. Trust	9119.92	0.00	4615.44	13735.36	
1985	Jennifer Carlsmith	Library	Com. Trust	261.36	0.00	132.27	393.63	
1985	Honora Spalding	Library	Com. Trust	1010.75	0.00	511.52	1522.27	
1985	Laura & James Wanless	Library	Com. Trust	1395.64	0.00	706.31	2101.95	
1988	Herbert Boutelle	Library	Com. Trust	1308.70	0.00	662.31	1971.01	
1998	Library Land Expendable Trust	Library	Com. Trust	39948.01	0.00	20217.05	60165.06	
1942	David Fisk	Highway	Com. Trust	8302.04	0.00	4201.53	12503.57	
1867	Aaron Lawrence	School	Com. Trust	8302.04	0.00	4201.53	12503.57	
1867	Sarah L. Lawrence	School	Com. Trust	2773.66	0.00	1403.71	4177.37	
1894	Isaac Spalding	School	Com. Trust	49111.72	0.00	24854.66	73966.38	
1964	Bradford-Long-Miles-Sullivan Scholarship	School o	Com. Trust	60373.29	1072.60	31096.79	92542.68	
1976	Edward A. Conti Memorial Scholarship	School	Com. Trust	37879.98	1438.35	19898.38	59216.71	
Var.	Josephine Hare Memorial ,	School	Com. Trust	1851.33	0.00	936.93	2788.26	
1996	Richard W. Merrill Scholarship	School	Com. Trust	119202.45	3382.83	62038.46	184623.74	
1998	Dorothy Davis Scholarship Fund	School	Com. Trust	36810.80	821.53	19045.12	56677.45	
1932	George W. Putnam	Cemetery	Com. Trust	5534.09	0.00	2800.72	8334.81	
1938	Alice M. Wilkins	Cemetery	Com. Trust	11067.00	0.00	5600.84	16667.84	
Var.	Other	Cemetery	Com. Trust	29808.06	0.00	15085.39	44893.45	
Var.	Perpetual Care	Cemetery	Com. Trust	269521.05	330.00	136567.34	406418.39	
Var.	Steeple Expendable Trust Fund	Steeple	Com. Trust	9986.99	-9986.99	0.00	00.00	
	Sub-Total			753393.05	-2941.68	379791.53	1130242.90	
1987	Cemetery Lots	Maintenance	Maintenance Money Mkt.	39410.25	2970.00	0.00	42380.25	
1993	Bertha Rogers Fund		Money Mkt.	227469.57	0.00	5100.20	232569.77	
	Total			1020272.87	28.32	384891 73	384891 73 1405192 92	18
-								all I

TRUST FUNDS OF TOWN OF AMHERST ON JUNE 3 30, 2001 MS-9 REPORT FOR STATE OF NEW HAMPSHIRE - INCOME

MS-9 REP	MS-9 REPORT FOR STATE OF NEW HAMPSHIRE - INCOME	<u></u>			7		
			Income	Expenses	Expended	Balance	
Date of		Balance	During Year	During	During	End of	
Creation	Name of Trust Fund	Beg. of Year	Amount	Year	Year	Year	
	Common Trust Funds:						
1927	Emma L. Clark	637.52	219.34	-7.99	-441.14	407.73	
1945	James Day	7626.95	2624.13	-95.65	-5277.56	4877.87	
1923	Fannie Parsons French	1271.09	437.33	-15.94	-879.54	812.94	
1902	George W. George	637.06	219.19	-7.99	-440.82	407.44	
1928	Edmund M. Parker	1271.09	437.33	-15.94	-879.54	812.94	
1957	Anna H. Boardman	2094.67	720.69	-26.27	-1449.43	1339.66	
1985	Jennifer Carlsmith	60.02	20.65	-0.75	-41.54	38.38	
1085	Honora Spalding	232.15	79.87	-2.91	-160.64	148.47	
1985	Laura & James Wanless	320.55	110.29	-4.02	-221.81	205.01	
1988	Herbert Boutelle	300.57	103.42	-3.77	-207.99	192.23	
1998	Library Land Expendable Trust	4462.68	3156.86	-115.06	00.00	7504.48	
1942	David E. Fisk	5154.06	656.06	-23.91	0.00	5786.21	
1867	Aaron Lawrence	5154.06	90.959	-23.91	0.00	5786.21	
1867	Sarah L. Lawrence	309.86	219.19	-7.99	0.00	521.06	
1894	Isaac Spaulding	30489.49	3881.02	-141.46	0.00	34229.05	
1964	Bradford-Long-Miles-Sullivan Scholarship	7944.74	4855.72	-176.98	-4072.60	8550.88	
1976	Edward A. Conti Memorial Scholarship	7191.77	3107.10	-113.25	-5438.35	4747.27	
Var.	Josephine Hare Memorial	206.81	146.30	-5.33	0.00	347.78	
1996	Richard W. Merrill Scholarship	3882.83	9687.22	-353.08	-7882.83	5334.14	
1998	Dorothy Davis Scholarship Fund	3607.66	2973.87	-108.39	-2668.53	3804.61	
1932	George W. Putnam	9340.93	437.33	-15.94	0.00	9762.32	
1938	Alice M. Wilkins	18517.06	874.56	-31.88	0.00	19359.74	
Var.	Other	8937.40	33048.37	-85.86	00.00	41899.91	
Var.	Perpetual Care	52617.17	21324.81	-777.26	-33543.53	39621.19	
1998	Steeple Expendable Trust Fund	1115.65	00.00	00.00	-1115.65	0.00	
	Sub-Total	173383.84	89996.71	-2161.53	-64721.50	196497.52	
1987	Comptent of	22154 DB	3669 58	00 0	00 0	25823 64	
1993	Bertha Roders Fund	56266.83	13620.82	-500.00	0.00	69387.65	
,	Total	251804.73	107287.11	-2661.53	-64721.50	291708.81	

# INVESTMENT OF COMMON FUNDS TOWN OF AMHERST JUNE NE 30, 200 MS-10 REPORT FOR STATE OF NEW HAMPSHIRE

No. Shs	How Invested Description of Investment	Balance Beg. of Year Purchases	urchases	Capital Gains	Proceeds From Sales	Gains/Losses From Sales	Balance Income End of Year Received	Income Received	
Principal	Principal Investments:								
. 9/	Agilent Technologies Inc.	1621.91	00.00	0.00	00.00	0.00	1621.91	00.00	
	Albertsons Inc. Com	15411.00	00.00	0.00	6263.79	-9147.21	0.00	57.00	
1200	Automatic Data Processing	14698.50	00.00	0.00	00.00	00.00	14698.50	456.00	
	Bell Atlantic Corp.	18673.50	00.00	0.00	18673.50	00.0	0.00	203.08	
2000	Bellsouth	13512.33	00.00	0.00	0.00	00.0	13512.33	1520.00	
528	BP Amoco Plc Adr	10395.75	00.00	00.0	00.00	0.00	10395.75	657.36	
800	Bristol Myers Squibb	13499.00	00.00	0.00	0.00	0.00	13499.00	832.00	
	CP&L Energy Inc.	11348.00	00.00	0.00	11348.00	00.00	0.00	412.00	
	Chase Manhattan Corp.	16086.00	00.00	0.00	16086.00	0.00	0.00	599.04	
200	Chevron Corp.	3170.66	00.00	0.00	0.00	00.00	3170.66	520.00	
734	Conoco Inc. CL B	1748.27	0.00	0.00	0.00	0.00	1748.27	557.84	
009	Corning Inc.	44820.00	00.00	0.00	243945.86	208089.86	8964.00	288.00	
98	Dominon Resources Inc. VA Com	4213.51	0.00	0.00	0.00	00.00	4213.51	252.84	
351	Dupont (E.I.) Denemours & Co.	2465.38	00.00	0.00	1748.94	00.0	2465.38	491.40	
400	Emerson Electric	12349.00	00.00	0.00	0.00	00.00	12349.00	602.00	
400	Exxon Mobil Corp.	17399.00	00.00	0.00	0.00	00.00	17399.00	704.00	
200	Flowers Inds Inc Com	24220.00	3984.00	0.00	16484.00	-7736.00	3984.00	265.00	
1000	General Electric Co.	5954.05	00.00	0.00	82499.24	79026.04		784.75	
1000	Global Crossing Ltd.	23945.00	00.00	0.00	29792.75	17528.24		00.00	
200	H.J. Heinz Co. Com	25810.00	00.00	0.00	0.00	00.00	2	722.50	
400	Hewlett Packard Co.	5771.60	00.00	0.00	0.00	00.00	5771.61	128.00	
525	Ingersoll Rand Co.	14479.50	00.00	0.00	0.00	00.00	14479.50	357.00	
1000	Intel	15468.75	00.00	0.00	43704.74	00.00	35970.36	7734.37	
800	Johnson & Johnson	9674.50	00.00	0.00	0.00	00.00	9674.50	528.00	
1676	J. P. Morgan Chase & Co Com		28110.00	0.00	0.00	0.00	28110.00	1106.16	
800	Lilly Eli & Co.	11566.82	0.00	0.00	0.00	0.00	_	864.00	
300	Masco Corp. Com	9223.50	00.00	0.00	0.00	00.00		153.00	
1000	McCormick & Co., Inc.	24500.00	00.00	0.00	0.00	00.00	. 4	780.00	
1200	Mellon Finl Corp.	10924.00	0.00	0.00	0.00	0.00		1080.00	
200	Minnesota Mmg & Mfg Co	0.00	45153.75	00.00	00.00	0.00	45153.75	890.00	- 2

## MS-10 REPORT FOR STATE OF NEW HAMPSHIRE - Continued

No. Shs	How Invested Description of Investment	Balance Beg. of Year Purchases	Purchases	Capital Gains	Proceeds From Sales	Gains/Losses From Sales	Balance End of Year	Income Received
ncipal I.	Principal Investments: Morgan J P & Co Inc	12021.00	0.00	0.00	0.00 12.024.00	0.00	0.00	400.00
009	Motorola Inc.	11161.50	00.00	0.00	0.00	00.00	11161.50	96.00
009	Procter & Gamble Co.	5408.20	00.00	0.00	36864.26	34160.16	2704.10	1050.00
	Progress Energy Inc.	0.00	11348.00	0.00	0.00	00.00	11348.00	424.00
345	Qwest Communications	0.00	5218.62	0.00	48.82	35.78	5205.58	17.25
1179	SBC Communications Inc.	51609.15	00.0	0.00	47240.92	21864.30	26232.53	1453.38
800	Schering Plough Corp.	5462.00	00.0	0.00	00.00	00.00	5462.00	464.00
200	Schlumberger Ltd.	5078.22	00.00	0.00	0.00	00.00	5078.22	150.00
38	Transocean Sedco Forex Inc.	585.19	00.00	0.00	00.00	0.00	585.19	4.56
200	US West Inc.	5218.62	00.00	0.00	5218.62	00.00	0.00	1.00
	Federated Treasury Obligation	273896.64	454764.95	00.00	0.00	0.00	728661.59	32047.42
tal Prin	Total Principal Investments of Common Fund	753393.06	567252.82	0.00	570194.50	379791.53	379791.53 1130242.91	52789.50
Cemetery Lots: 13000 US	Lots: US Treas. Notes 6.25% 5/31/00	0.00	0.00	0.00	00:00	0.00	0.00	0.00
13000	US Treas. Notes 7.75% 12/31/99	0.00	00.00	0.00	0.00	00.00	0.00	00.00
	Federated Treasury Obligation	39410.25	2970.00	0.00	00.00	00.00	42380.25	3669.58
Sub-Totals	S	39410.25	2970.00	0.00	0.00	0.00	42380.25	3669.58
tha Ro								
14000	US Treas. Notes Strp 0% 2/15/01	8899.80	0.00	0.00	14000.00	5100.20		0.00
40000		25464.40	00.00	0.00	0.00	0.00		0.00
40000	US Treas. Notes Strp 0% 2/15/04	22104.80	00.0	0.00	0.00	0.00		00.00
	Federated Treasury Obligation	171000.57	14000.00	0.00	0.00	00.00		13620.82
Sub-Totals	8	227469.57	14000.00	0.00	14000.00	5100.20	232569.77	13620.82
al Prin	Total Principal Investments	1020272.88	584222.82	0.00	584194.50	384891.73	384891.73 1405192.93	70079.90

## MS-10 REPORT FOR STATE OF NEW HAMPSHIRE - Continued

Income Received	0.00 0.00 135.38 134.42 407.00 480.62 284.54 5066.91 <b>6508.87</b>	0.00 803.81 803.81 0.00	0.00 0.00 7312.68 29894.53 107287.11
Balance Income End of Year Received	16456.50 16090.50 9639.00 0.00 9999.00 744.00 4122.57 115326.14	0.00 17419.82 <b>17419.82</b> 25823.64 <b>25823.64</b>	0.00 69387.65 0.00 69387.65 29894.53 291708.82 414786.26 1696901.75
Gains/Losses From Sales	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	29889.00 0.00 29889.00 0.00	0.00 0.00 29894.53 414786.26
Proceeds ( From Sales	0.00 0.00 7444.00 4129.58 0.00 12.54 0.00	50000.00 0.00 50000.00 0.00	0.00 0.00 61586.12 645780.62
Capital Gains	00.00.00.00.00.00.00.00.00.00.00.00.00.	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
urchases	0.00 0.00 0.00 0.00 7444.00 7444.00 7744.00 37545.00	0.00 17260.28 17260.28 3669.58	13120.82 13120.82 71595.68 655818.50
Balance Beg. of Year Purchases	16456.50 16090.50 9639.00 7444.00 4129.58 9999.00 0.00 89354.72 153113.30	20111.00 159.54 <b>20270.54</b> 22154.06	56266.83 56266.83 251804.73 1272077.61
How Invested No. Shs Description of Investment	Common Income Investments: 50000 US Treas. Notes Strp 0% 11/15/02 50000 US Treas. Notes Strp 0% 2/15/03 35000 US Treas. Notes Strp 0% 11/15/04 400 Bell Atlantic 190 New Century Energies 400 New Century Energies 400 Verizon Communications Com 294 Xcel Energy Inc. Federated Treasury Obligation Sub-Totals	Cemetery Maintenance Trust Fund: 50000 US Treas. Notes Strp 0% 8/15/00 Federated Treasury Obligation Sub-Totals Cemetery Lots: Federated Treasury Obligation ' Sub-Totals	Bertha Rogers: Federated Treasury Obligation Sub-Totals Total Income Investments Income-Capital Gains Total of Funds (Principal and Income)

Were these fees & expenses paid for totally from income? Yes

Fleet Bank-NH \$2661.53

Name of Bank: Fees Paid:

CAPITAL RESERVE FUNDS FROM JULY 1, 2000 THROUGH JUNE 30, 2001

Name of Fund	Beginning Balance	Funds Added	Funds Expended	Income	Ending Balance
Highway Equipment Fund	98,890.06	37,000.00	00.00	6,430.99	142,321.05
Highway Vehicle Fund	84,751.26	38,959.00	-76,570.00	2,230.91	49,371.17
Grader Fund	4,827.21	14,950.00	0.00	932.96	20,713.17
Rescue Squad Fund	17,893.08	00.00	00.00	846.79	18,739.87
Cemetery Fund	24,847.39	0.00	0.00	1,175.90	26,023.29
Zoning Vehicle Fund	2,001.46	00.00	0.00	94.72	2,096.18
Recreation Fund	1,511.40	0.00	0.00	71.53	1,582.93
Ambulance Fund	162,743.59	20,000.00	00.00	8,648.33	191,391.92
Salt Barn Fund	4,222.13	00.00	0.00	199.81	4,421.94
Fire Sprinkler Fund	7,838.91	00.00	0.00	370.98	8,209.89
Fire Apparatus	80,233.82	100,000.00	0.00	8,529.55	188,763.37
Radio Conversion Fund	0.00	32,000.00	00.00	1,514.39	33,514.39
Totals	489,760.31	242,909.00	-76,570.00	31,049.86	687,149.17

### TOWN OF AMHERST, NEW HAMPSHIRE

### **Financial Statements**

June 30, 2001

And

**Independent Auditor's Report** 

### TOWN OF AMHERST, NEW HAMPSHIRE FINANCIAL STATEMENTS

June 30, 2001

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### INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen Town of Amherst, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Amherst, New Hampshire, as of and for the year ended June 30, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town of Amherst, New Hampshire's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred above present fairly, in all material respects, the financial position of the Town of Amherst, New Hampshire as of June 30, 2001 and the results of its operations and the cash flows of its non-expendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Amherst, New Hampshire. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

October 24, 2001

### DRAFT FOR DISCUSSION PURPOSES ONLY

EXHIBIT A
TOWN OF AMHERST, NEW HAMPSHIRE
Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2001

			Fiduciary				
	Governmental		Fund Types		nt Groups		tals
		Special	Trust	General	General Long-		idum Only)
	General	Revenue	& Agency	Fixed Asset	Term Debt	<u>2001</u>	2000
ASSETS							
Cash	\$ 5.980,125	\$ 159,917	\$ 26,738			\$ 6,166,780	\$ 7,194,757
Investments		84,861	3,151,165			3,236,026	3,108,420
Receivables:							
Taxes	5,545,984	12,000				5,557,984	2,617,733
Accounts - other	17,909					17,909	82,561
Due from other funds	64,290	18,236	41			82,567	139,433
Due from other governments	48,482					48,482	10,252
Restricted cash	8,469					8,469	7,794
Prepaid expenses	650,140					650,140	393,445
Inventory	7,802					7,802	8,457
Tax deeded property	6,634					6,634	6,634
Property, plant and equipment				\$ 10,770,360		10,770,360	10,480,013
Amounts to be provided for retirement				0 10,770,500		10,7.70,500	10,100,015
of long-term obligations					\$ 448,468	448,468	553,522
Total Assets	\$ 12,329,835	\$ 275,014	\$ 3,177,944	\$ 10,770,360	\$ 448,468	\$ 27,001,621	\$ 24,603,021
Total Assets	\$ 12,327,633	\$ 275,014	\$ 5,177,744	3 10,770,300	3 440,400	3 27,001,021	\$ 24,005,021
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$ 21,521					\$ 21,521	\$ 109,329
Accrued expenses	118,490					118,490	131,579
Payable from restricted cash	8,469					8,469	7,794
Deposits	0,		\$ 41,133			41,133	38,103
Due to other funds	18,277	s 13	64,277			82,567	139,433
Deferred revenue	11,354,648	6,000	04,277			11,360,648	9,734,477
General obligation debt payable	11,554,046	0,000			\$ 435,000	435,000	515,000
Notes payable					3 433,000	455,000	28,194
					13,468	13,468	10,328
Capital leases payable Total Liabilities	11,521,405	6,013	105,410	\$ -	448,468	12,081,296	10,714,237
Total Liabilities	11,321,403	0,013	103,410	<u>s -</u>	448,408	12,081,290	10,714,237
Fund Equity:							
Investment in general fixed assets				10,770,360		10,770,360	10,480,013
Fund Balances:							
Reserved for endowments			2,059,518			2,059,518	2,154,728
Reserved for inventory	7,802					7,802	8,457
Reserved for tax deeded property	6,634					6,634	6,634
Reserved for encumbrances	17,145					17.145	11,343
Unreserved:	17,115					.,,.,.	,.
Designated	11,100	269,001	743,437			1,023,538	854,743
Undesignated	765,749	207,001	269,579			1,035,328	372,866
Total Fund Equity	808,430	269,001	3,072,534	10,770,360		14,920,325	13,888,784
Total Liabilities and Fund Equity	\$ 12,329,835	\$ 275,014	\$ 3,177,944	\$ 10,770,360	\$ 448,468	\$ 27,001,621	\$ 24,603,021
Total Elabilities and Fund Equity	9 12,327,033	3 2/3,014	9 3,177,744	\$ 10,770,300	3 770,700	\$ 27,001,021	\$ 24,005,021

See notes to financial statements

### EXHIBIT B TOWN OF AMHERST, NEW HAMPSHIRE

Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental Fund Types and Expendable Trust Funds For the Year Ended June 30, 2001

DRAFT FOR DISCUSSION PURPOSES ONLY

	Government	al Fun	nd Types		duciary nd Types	To	als
			Special	Ex	pendable	(Memoran	dum Only)
	General		Revenue		Trust	2001	2000
Revenues:							
Taxes	\$ 3,276,240	\$	115,316			\$ 3,391,556	\$ 3,185,037
Licenses and permits	2,036,766					2,036,766	1,864,969
Intergovernmental revenues	638,959					638,959	593,505
Charges for service	431,398					431,398	355,606
Miscellaneous revenues	338,721		94,309	\$	18,283	451,313	433,986
Total Revenues	6,722,084		209,625	_	18,283	6,949,992	6,433,103
Expenditures:							
Current:							
General government	1,586,940					1,586,940	1,434,788
Public safety	1,507,305					1,507,305	1,449,042
Highways and streets	1,249,124					1,249,124	995,001
Health and welfare	16,075					16,075	23,558
Sanitation	448,726					448,726	485,766
Culture and recreation	811,968		51,270		115	863,353	833,075
Capital outlay	155,773		187,374		21,527	364,674	249,170
Debt service	143,763					143,763	150,556
Total Expenditures	5,919,674	_	238,644		21,642	6,179,960	5,620,956
Excess of Revenues Over							
(Under) Expenditures	802,410		(29,019)		(3,359)	770,032	812,147
Other Financing Sources (Uses):							
Capital lease proceeds	8,145					8,145	
Operating transfers in	18,118				242,909	261,027	159,000
Operating transfers out	(242,909)				(18,118)	(261,027)	(159,000)
Total Other Financing							
Sources (Uses)	(216,646)	_			224,791	8,145	
Excess of Revenues and Other Sources							
Over (Under) Expenditures and Other Uses	585,764		(29,019)		221,432	778,177	812,147
Fund Balances - July 1	209,789		310,897		522,005	1,042,691	230,544
Residual Equity Transfer	12,877		(12,877)		,	-	
Fund Balances - June 30	\$ 808,430	\$	269,001	\$	743,437	\$ 1,820,868	\$ 1,042,691

See notes to financial statements

### EXHIBIT C

### TOWN OF AMHERST, NEW HAMPSHIRE

Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended June 30, 2001

## " DRAFT FOR DISCUSSION PURPOSES ONLY

			Variance
			Favorable
	Budget	<u>Actual</u>	(Unfavorable)
Revenues:			
Taxes	\$ 3,304,197	\$ 3,374,188	\$ 69,991
Licenses and permits	1,866,340	2,036,766	170,426
Intergovernmental revenues	572,638	638,959	66,321
Charges for service	306,000	431,398	125,398
Miscellaneous revenues	309,000	338,721	29,721
Total Revenues	6,358,175	6,820,032	461,857
Expenditures:			
Current:			
General government	1,744,905	1,585,297	159,608
Public safety	1,587,295	1,521,771	65,524
Highways and streets	1,060,528	1,253,984	(193,456)
Health and welfare	57,044	16,075	40,969
Sanitation	471,083	448,726	22,357
Culture and recreation	829,457	811,172	18,285
Capital outlay	239,441	147,628	91,813
Debt service	143,854	143,763	91
Total Expenditures	6,133,607	5,928,416	205,191
Excess of Revenues Over Expenditures	224,568	891,616	667,048
Other Financing Sources (Uses):			
Operating transfers in	7,600	18,118	10,518
Operating transfers out	(242,909)	(242,909)	-
Total Other Financing Sources (Uses)	(235,309)	(224,791)	10,518
Excess of Revenues and Other Sources Over			
(Under) Expenditures and Other Uses	(10,741)	666,825	677,566
Fund Balance - July 1 - Budgetary Basis	457,982	457,982	
Residual Equity Transfer		12,877	12,877
Fund Balance - June 30 - Budgetary Basis	\$ 447,241	\$ 1,137,684	\$ 690,443

### EXHIBIT D

### TOWN OF AMHERST, NEW HAMPSHIRE

Combined Statement of Revenues, Expenses and Changes in Fund Balances All Non-Expendable Trust Funds For the Year Ended June 30, 2001

		2001	Only) 2000
Operating Revenues: Investment income	DRAFT FOR DISCUSSION	\$ (1,095)	\$ 244,092
Operating Expenses: Contractual services Net Operating Income (Loss)	PURPOSES ONLY	45,903 (46,998)	68,650 175,442
Non-operating Revenues: Bequests Non-operating Revenues		10,015	24,037 24,037
Net Income (Loss) Fund Balances - July 1 Fund Balances - June 30		(36,983) 2,366,080 \$ 2,329,097	199,479 2,166,601 \$ 2,366,080
EXHIBIT E TOWN OF AMHERST, NE Combined Statement of Cash Flo All Non-Expendable Trust Funds For the Year Ended June 30, 200	ws	<u>2001</u>	Totals (Memorandum Only) 2000
Cash Flows from Operating Acti Cash received on trust investme Cash paid in accordance with tr Net Cash Provided (Used) by C	nts ust agreements	\$ 468,805 (66,153) 402,652	\$ 64,849 (116,801) (51,952)
Cash Flows from Non Capital Fi Bequests Net Cash Provided by Non Cap		10,015 10,015	24,037 24,037
Cash Flows from Investing Activ Net decrease in investment secu Net Cash Provided by Investin	rities	119,090	680,158 680,158
Net Increase in Cash and Cash E Cash and Cash Equivalents, July Cash and Cash Equivalents, June	1	531,757 652,243 \$ 1,184,000	652,243 - \$ 652,243
Reconciliation of Net Operating Net Cash Provided (Used) by O Net Operating Income (Loss) Adjustments to Reconcile Net O	perating Activities: perating Income (Loss)	\$ (46,998)	\$ 175,442
to Net Cash Provided (Used) by Net (increase) decrease in the fa Change in assets and liabilities:		469,900	(179,243)
(Decrease) in due to other fund Net Cash Provided (Used) by O		\$ 402,652	\$ (51,952)
Supplemental disclosure of non- Net increase (decrease) in the		\$ (469,900)	\$ 179,243

Totals (Memorandum TOWN OF AMHERST, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS June 30, 2001



NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Amherst, New Hampshire conform to accounting principles generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

### Financial Reporting Entity

The Town of Amherst, New Hampshire (the "Town") was incorporated in 1760. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions authorized by State Law.

The accompanying financial statements of the Town present the financial position of the various fund types and account groups, the results of operations of the various fund types, and the statement of cash flows for non-expendable trust funds.

The financial statements include those of the various departments governed by the Board of Selectmen and other officials with financial responsibility. The Town has no other organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board.

### Fund Accounting

The accounts of the Town are organized on the basis of funds and account groups, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/ expenses. Accordingly interfund receivables and payables have not been eliminated. The various funds are summarized by type in the financial statements. The memorandum totals included in the financial statements are presented only for informational purposes and are not intended to represent the financial position, results of operations or the cash flows of the Town as a whole.

Individual funds and account groups summarized in the financial statements are classified as follows:

### Governmental Funds

These funds are intended to provide recurring general services and are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures, which are not accounted for in other funds or account groups.

### TOWN OF AMHERST, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED) RAFT
June 30, 2001

PURPOSESION

NOTE 1-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) ONLY NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTIN

Special Revenue Funds - used to account for revenues and expenditures which are specifically restricted for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes, or local law. The Library Fund, Conservation Commission Fund, Land Use Change Tax Fund, Recreation Fund, Rescue Fund, Town Band Fund, Fourth of July Fund, and the Drug Forfeiture Fund are accounted for as Special Revenue Funds.

### Fiduciary Funds

Assets are held by the Town in a fiduciary capacity or as an agent for individuals, private organizations, and other governmental units, and/or funds for various purposes. Receipts and expenditures of each fund are governed by statutes, local law, or the terms of the gift.

Trust Funds - Non-expendable trust funds are accounted for and reported as proprietary funds since capital maintenance is critical. Expendable trust funds (Capital Reserve, Library Land Fund, and the Steeple Fund) are accounted for in essentially the same manner as governmental funds.

Agency Funds - Agency funds include developer's performance bonds.

### Account Groups

Account groups are not funds; they do not reflect available financial resources and related liabilities, but are accounting records of general fixed assets and general long-term obligations, respectively. The following is a description of the account groups of the Town.

General Fixed Asset Account Group - used to maintain control of and cost information for the general fixed assets of the Town.

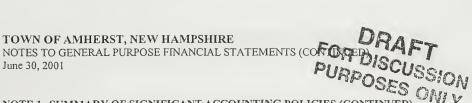
General Long-Term Debt Account Group - used to record the outstanding long-term obligations of the Town.

### Basis of Accounting

The accrual basis is used for the non-expendable trust funds. The measurement focus of these funds is the determination of net income, financial position, and cash flows ("capital maintenance" focus).

Governmental funds utilize the modified accrual basis whereby revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures, other than interest on long-term debt, are recorded when the liability is incurred, if measurable.



### NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Town; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. (See Property Taxes for property tax accrual policy.)

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying governmental and expendable trust funds financial statements reflect such transactions as transfers. Non-expendable trust funds report these transactions as revenues and expenses.

### Budgetary Data

The Town budget represents departmental appropriations as authorized by annual or special Town meetings. The selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under regulations of the New Hampshire Department of Revenue Administration, which differ somewhat from accounting principles generally accepted in the United States of America (GAAP) in that the focus is on the entire governmental unit rather than on the basis of fund types. The budget presented for reporting purposes has been adjusted to reflect accounting principles generally accepted in the United States of America as follows:

Total appropriations voted at March 14, 2000	
Town Meeting	\$ 6,353,175
Add/(Deduct):	
Funds accepted per RSA 31:95b	5,000
Continued appropriations - June 30, 2000	29,441
Continued appropriations - June 30, 2001	(11,100)
Total appropriations per Exhibit C	\$ 6,376,516

Under State regulation, Special Revenue Funds are budgeted only to the extent they interact with the General Fund. No budgetary data is presented for the Special Revenue Funds as it is not meaningful to these financial statements.

### TOWN OF AMHERST, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUE 30, 2001



### NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Encumbrances

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed as an extension of formal budgetary integration in governmental funds. Encumbrances outstanding at year end in the general fund are reported as a component of fund balance since they do not constitute expenditures or liabilities.

### Reconciliation of Exhibit C to Exhibit B

Amounts recorded as budgetary amounts on the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budgetary Basis) - General Fund (Exhibit C) are reported on the basis budgeted by the Town. Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. General fund budgetary expenditures were adjusted for capital lease equipment, compensated absences payable amounts budgeted on a "pay as you go" basis and encumbrances as follows:

	Revenues	Expenditures
	and Transfers	and Transfers
Exhibit B	\$ 6,748,347	\$ 6,162,583
Difference in property taxes meeting		
susceptible to accrual criteria	97,948	
Capital lease equipment	(8,145)	(8,145)
Compensated absences payable - June 30, 2000		129,762
Compensated absences payable - June 30, 2001		(118,677)
Encumbrances - June 30, 2000		(11,343)
Encumbrances - June 30, 2001		17,145
Exhibit C	\$ 6,838,150	\$ 6,171,325

### Statement of Cash Flows

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of investments in money market funds. A reconciliation for non-expendable trust funds is as follows:

Total money market funds	\$ 1,871,149
Less money market funds held by	
the Expendable Trust Funds	(687,149)
Cash and cash equivalents, per Exhibit E	\$ 1,184,000

### Assets, Liabilities and Fund Equity

<u>Investments</u> - Investments are stated at their fair value. Certificates of deposit with a maturity of greater than ninety days from the date of issuance are included in investments.

### TOWN OF AMHERST, NEW HAMPSHIRE

DRAFT TOWN OF AMHERST, NEW HAMITSHIRE NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTOP) DISCUSSION PURPOSES ONLY

### NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Taxes Receivable - Property taxes levied during 2001 and prior and uncollected at June 30, 2001 are recorded as receivables, net of a reserve for estimated uncollectibles of \$63,500.

Prepaid Expenses - Payments to the Amherst School District and Souhegan Cooperative School District of \$499,496 and \$150,644, respectively represent advance payments in accordance with deficit appropriations of the school districts.

Inventory - The Town accounts for inventories under the consumption method on a first-in, first-out basis. Inventories are recorded at cost.

Fixed Assets - General fixed assets have been acquired for general governmental purposes. Assets purchased are recorded as expenditures in the governmental funds and capitalized at historical or estimated historical cost in the General Fixed Assets Account Group. Land and buildings are stated at assessed value as of June 30, 1994. Equipment purchased prior to June 30, 1994 is stated at estimated historical cost. Land, buildings, building improvements and equipment purchased after June 30, 1994 are stated at cost. Contributed fixed assets are recorded as general fixed assets at estimated fair market value at the time received.

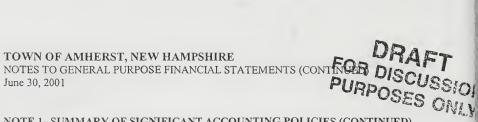
Fixed assets consisting of infrastructure improvements including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems have not been capitalized. Such assets normally are immovable and of value only to the Town. Therefore, the purpose of stewardship for capital expenditures is satisfied without recording these assets.

No depreciation has been provided on general fixed assets. No interest has been capitalized on selfconstructed assets because noncapitalization of interest does not have a material effect on the Town's financial statements.

Deferred Revenue - Deferred revenue consists of measurable but unavailable amounts including property taxes and amounts collected in advance to be recognized in future periods.

Accrued Vacation and Sick Leave - Employees earn vacation and sick leave as they provide services. Pursuant to Town personnel policy and collective bargaining agreements, employees earn vacation at ten to twenty days per year dependent on length of service and are entitled to two personal days per year. Full time employees are entitled to 7 paid sick days per year. On the anniversary date of hire, an employee is compensated for half of his unused sick days and the other half of the unused sick days are accumulated in each employee's sick bank for a maximum of thirty days. Any employee that has accumulated the maximum thirty days in the sick bank is compensated for all of his unused sick days from the previous year. The Town budgets for these expenditures on a "pay as you go" basis. Accrued/unused vacation, personal and sick leave of \$118,677 has been included as a liability in the General Fund in these financial statements as an accrued expense.

Residual Equity Transfer - During the year, the Fourth of July Special Revenue Fund was discontinued. The transfer of the unexpended balance is accounted for as a residual equity transfer.



### NOTE 1--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Revenues, Expenditures and Expenses

Property Taxes - Taxes are levied on the assessed value of all taxable real property as of the prior April 1 (\$792,804,300 as of April 1, 2000) and were due in two installments on July 3, 2000 and December 1, 2000. Taxes paid after the due dates accrue interest at 12% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year end).

The Town collects taxes for the Amherst School District, Souhegan Cooperative School District and Hillsborough County, all independent governmental units, which are remitted to them as required by law. Taxes appropriated during the year were \$10,507,883, \$6,640,603 and \$1,532,332 for the Amherst School District, Souhegan Cooperative School District and Hillsborough County, respectively. These taxes are not recognized as revenues in these financial statements. The Town bears responsibility for uncollected taxes.

Under state law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following year after the taxes are due, for the amount of unpaid taxes, interest and costs. These priority tax liens accrue interest at 18% per annum. If the lien is not redeemed within a two year redemption period, the property is tax deeded to the Town.

### NOTE 2--RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended June 30, 2001, the Town was a member of the New Hampshire Public Risk Management Exchange (PRIMEX). The Town currently reports all of its risk management activities in its General Fund. The Trust is classified as a "Risk Pool" in accordance with accounting principles generally accepted in the United States of America.

PRIMEX was organized to provide statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$1,000,000. The program includes a Loss Fund from which is paid up to \$300,000 for each and every covered claim.

The Trust agreement permits the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years.

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have



### NOTE 2--RISK MANAGEMENT (CONTINUED)

been incurred but not reported. Based on the best available information there is no liability at June 30, 2001.

### NOTE 3--CASH AND INVESTMENTS

The Town's investment policy for Governmental Fund Types requires that deposits and investments be made in New Hampshire based financial institutions that participate in the federal depository insurance plan. Deposits are limited to demand deposits, money market accounts and repurchase agreements in accordance with New Hampshire State law (RSA 41:29) or the New Hampshire Public Deposit Investment Pool (NHPDIP), an external investment pool. Responsibility for the investments of the Trust Funds is with the Board of Trustees.

The NHPDIP is not registered with the United States Securities and Exchange Commission as an investment company. The NHPDIP was created by state law and is administered by a public body of state, local and banking officials.

At year end, the carrying amount of the Town's deposits including restricted cash was \$6,175,249 and the bank balance was \$6,223,368. Of the bank balance, \$154,935 was covered by federal depository insurance, \$4,512,083 was collateralized by securities held by the bank, and \$1,556,350 was uninsured and uncollateralized.

The Town's investments are categorized to provide an indication of the level of risk assumed by the Town of Amherst. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

		Category		Carrying
	1	2	3	Amount
Money market funds	\$ 100,000	\$ 1,771,149		\$ 1,871,149
Corporate stock		1,067,257		1,067,257
Certificates of deposit	98,960			98,960
Government securities		198,660		198,660
Total Investments	\$ 198,960	\$ 3,037,066	\$ -	\$ 3,236,026

### NOTE 4--PROPERTY, PLANT AND EQUIPMENT

The following is a summary of the changes in property, plant and equipment for the year ended June 30, 2001:



### NOTE 4--PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Land and land improvements Building and building improvements Furniture, machinery and	Balance <u>July 1, 2000</u> \$ 5,059,192 2,013,097	Additions \$ 167,227 14,415	Disposals	Balance <u>June 30, 2001</u> \$ 5,226,419 2,027,512
equipment	3,407,724	295,872	\$ 187,167	3,516,429
	\$ 10,480,013	\$ 477,514	\$ 187,167	\$ 10,770,360

Capital leases of property and equipment are recorded in the general fixed asset account group in amounts equal to the present value of the minimum lease payments during the lease terms and purchase option costs. At June 30, 2001, the value of assets acquired through capital leases and included in the general fixed asset account group is \$33,265.

### NOTE 5--EMPLOYEE RETIREMENT PLAN

### New Hampshire Retirement System

### Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multipleemployer defined benefit pension plan administered by the NHRS Board of Trustees. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System, 4 Chenell Drive, Concord, New Hampshire 03301.

### Funding Policy

Covered public safety employees are required to contribute 9.3% of their covered salary and the Town is required to contribute at an actuarially determined rate. The Town's contribution rate was 4.93% for the year ending June 30, 2001. The Town contributes 65% of the employer cost for public safety officers employed by the Town and the State contributes the remaining 35% of the employer cost. On-behalf fringe benefits contributed by the State of New Hampshire have not been recognized as a revenue and expenditure of the General Fund as amounts are not material to the financial statements.

Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contributions to the NHRS for the years ending June 30, 2001, 2000, and 1999 were \$35,599, \$35,346, and \$24,592, respectively, equal to the required contributions for each year.



### NOTE 6--LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations - The changes in long-term obligations for the year ended June 30, 2001 are as follows:

	Balance			Balance
	July 1, 2000	Additions	Reductions	June 30, 2001
General obligation debt	\$ 515,000		\$ 80,000	\$ 435,000
Notes payable	28,194		28,194	_
Capital leases payable	10,328	\$ 8,145	5,005	13,468
	\$ 553,522	\$ 8,145	\$ 113,199	\$ 448,468

General Obligation Debt Payable - The payable at June 30, 2001 is comprised of the following individual issues:

\$900,000 Library Bonds due in annual installments of \$45,000	
through February 2006; interest at 8.0%-8.125%	\$ 225,000
\$350,000 Police/Rescue Facility Bonds due in annual installments	
of \$35,000 through August 2006; interest at 5.625%	 210,000
	\$ 435,000

Capital Lease Payable - Capital lease obligations represent lease agreements entered into for the financing of equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. Following are the individual capital lease obligations at June 30, 2001:

Copier lease, due in annual installments of \$2,986, including	
interest at 9.19% through July 2003	\$ 8,145
Tractor lease, due in annual installments of \$5,661, including	
interest at 6.35% through July 2001	 5,323
	\$ 13,468

### Summary of Debt Service Requirements to Maturity

The annual requirements to amortize all outstanding long-term obligations as of June 30, 2001, including interest of \$91,374 are as follows:

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED) DRAFT
FURPOSES ON
CONTINUED)

	General		
Year Ending	Long-Term	Capital	
June 30,	Obligations	Leases	Total
2002	\$ 109,064	\$ 8,647	\$117,711
2003	103,473	2,986	106,459
2004	97,859	2,986	100,845
2005	92,234		92,234
2006	86,609		86,609
2007	35,984		35,984
	\$ 525,223	\$ 14,619	\$539,842

### NOTE 7--INTERFUND BALANCES

Interfund balances at June 30, 2001 are as follows:

Fund	 nterfund eceivable	 terfund avable
General Fund	\$ 64,290	\$ 18,277
Special Revenue Funds:		
Land Use Change Tax Fund	18,236	
Rescue Fund		13
Trust and Agency Funds:		
Non-expendable Trust Funds		14,625
Expendable Trust Funds	41	48,898
Performance Bond Agency Fund		 754
	\$ 82,567	\$ 82,567

### NOTE 8--DEFERRED REVENUE

### General Fund

The Town has recorded deferred property taxes and revenues collected in advance and recognizable in future periods as follows:

Semi-annual tax warrant due July 2, 2001	\$ 11,120,851
Taxes levied and not received within 60 day	
recognition period	227,722
Miscellaneous revenues collected in advance	6,075
	\$ 11,354,648

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED) FOR DISCUSSION PURPOSES ONLY

### NOTE 8--DEFERRED REVENUE (CONTINUED)

### Special Revenue Funds

The deferred revenue balance of \$6,000 in the Land Use Change Tax Fund consists of 50% of uncollected land use change taxes that are to be remitted to the Conservation Commission Fund once collected.

### NOTE 9--NON-EXPENDABLE TRUST FUNDS

The principal of all non-expendable trust funds is restricted by law or specific terms of individual bequests, in that only income earned may be expended. Principal and income balances at June 30, 2001 are:

<u>Principal</u>	Income	<u>Total</u>
\$ 833,865	\$ 121,841	\$ 955,706
790,939	63,321	854,260
152,390	9,243	161,633
22,652	5,786	28,438
259,672	69,388	329,060
\$ 2,059,518	\$ 269,579	\$ 2,329,097
	\$ 833,865 790,939 152,390 22,652 259,672	\$ 833,865 \$ 121,841 790,939 63,321 152,390 9,243 22,652 5,786 259,672 69,388

### NOTE 10--RESERVED FOR ENCUMBRANCES

Encumbrances are detailed by function as follows:

General government	\$ 7,166
Public safety	9,979
	\$ 17,145

### NOTE 11--DESIGNATED FOR FUTURE YEARS' EXPENDITURES

### General Fund

Appropriations for certain projects and specific items not fully expended at year end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year end, continuing appropriations are reported as a component of fund balance and are detailed as follows:

Blueberry Hill/Route 101 turning lane

\$ 11,100

### Special Revenue Funds

The designated fund balance for Special Revenue Funds at June 30, 2001 is as follows:

### TOWN OF AMHERST, NEW HAMPSHIRE

NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED) DISCU

### NOTE 11--DESIGNATED FOR FUTURE YEARS' EXPENDITURES (CONTINUED)

Library Fund	\$ 111,545
Conservation Commission Fund	125,523
Land Use Change Tax Fund	24,236
Recreation Fund	2,173
Rescue Fund	1,696
Town Band Fund	2,168
Drug Forfeiture Fund	1,660
	\$ 269,001

### Expendable Trust Funds

The designated fund balance for Expendable Trust Funds at June 30, 2001 is as follows:

Capital Reserve Funds:	
Highway equipment	\$ 84,605
Highway vehicle	65,245
Grader	20,713
Rescue squad	18,740
Cemetery	26,023
Zoning vehicle	2,096
Recreation	1,583
Ambulance	191,392
Salt barn	4,422
Fire sprinkler	1,195
Fire apparatus	188,763
Radio conversion	33,515
Other Expendable Trust Funds:	
Library land	105,145
	\$ 743,437

### NOTE 12--PERFORMANCE DEPOSITS

The Town holds letters of credit and performance bonds from developers until projects have been completed to Town standards. These letters of credit and bonds are not included as part of the financial statements. At June 30, 2001, the Town held performance deposits totaling \$122,500.

### NOTE 13--LITIGATION

The Town's general counsel estimates that any potential claims against the Town, which are not covered by insurance are immaterial and would not affect the financial position of the Town.

TOWN OF AMHERST, NEW HAMPSHIRE
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS (CONTINUED DRAFT
FOR DISCUSSION
PURPOSES ONLY

### Fire truck contract

Per Article #2 at the March 2001 annual meeting, the Town authorized the purchase of a new fire truck not to exceed \$360,000 and payable over a term of two years. During September 2001, the Town signed a \$345,422 contract with an independent company for the purchase of fire apparatus and equipment. Terms of the contract include a down payment of \$180,000 to be paid at the time of contract execution. The balance of \$165,422 is to be paid upon delivery, which is scheduled during the year ended June 30, 2002.

### Tractor lease

During October 2001, the Town entered into a capital lease agreement for \$84,100, which is due in annual installments of \$18,319, including interest at 4.46%, through October 2005.

Schedule I

TOWN OF AMHERST, NEW HAMPSHIRE
Combining Balance Sheet - All Special Revenue Funds
June 30, 2001

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Combining Total		\$ 159,917 84,861 12,000	18,236 \$ 275,014		\$ 13 6,000	269,001 269,001 \$ 275,014
Drug Forfeiture <u>Fund</u>		1,660	\$ 1,660		(N)	1,660
Town <u>Band Fund</u>		\$ 2,168	\$ 2,168		(N)	2,168
Rescue <u>Fund</u>		\$ 1,709	\$ 1,709		8   13	1,696
Recreation <u>Fund</u>		\$ 2,173	\$ 2,173		6	2,173
Land Use Change Tax <u>Fund</u>		\$ 12,000	\$ 30,236		8 6,000	24,236 24,236 \$ 30,236
Conservation Commission <u>Fund</u>		\$ 125,523	\$ 125,523		(4)	125,523 125,523 \$ 125,523
Library <u>Fund</u>		\$ 26,684 84,861	\$ 111,545		(e)	111,545 \$ 111,545
	ASSETS	Cash Investments Taxes receivable	Due from other funds Total Assets	LIABILITIES AND FUND BALANCES	Liabilities: Due to other funds Deferred revenue Total Liabilities	Fund Balances: Unreserved: Designated Total Fund Balances Total Liabilities and Fund Balances

Schedule 2

TOWN OF AMHERST, NEW HAMPSHIRE

Combining Statement of Revenues, Expenditures and Changes in Fund Balances All Special Revenue Funds For the Year Ended June 30, 2001

FOR DISCUSSION
PURPOSES ONLY

Combining <u>Total</u>	\$ 115,316 94,309 209,625	51,270 187,374 238,644	(29,019)	310,897 (12,877) \$ 269,001
Drug Forfeiture <u>Fund</u>	\$ 33		33	1,627
Fourth of July Fund	\$ 1,621	,	1,621	11,256 (12,877)
Town Band Fund	\$ 4,999	7,843	(2,844)	5,012
Rescue Fund	\$ 34		34	1,662
Recreation Fund	\$ 44		44	2,129
Land Use Change Tax <u>Fund</u>	\$ 24,236		24,236	\$ 24,236
Conservation Commission Fund	\$ 91,080 17,402 108,482	7,717	(66,462)	191,985
Library <u>Fund</u>	\$ 70,176	35,710 20,147 55,857	14,319	97,226
	Revenues: Taxes Miscellaneous revenues Total Revenues	Expenditures: Current: Culture and recreation Capital outlay Total Expenditures	Excess of Revenues Over (Under) Expenditures	Fund Balances - July 1 Residual Equity Transfer Fund Balances - June 30

### Schedule 3 TOWN OF AMHERST, NEW HAMPSHIRE Combining Balance Sheet - All Trust and Agency Funds June 30, 2001

### DRAFT FOR DISCUSSION PURPOSES ONLY

	Trust	Funds	Performance	
	Non-		Bond	Combining
	Expendable	Expendable	Agency Fund	Total
ASSETS				
Cash			\$ 26,738	\$ 26,738
Investments	\$ 2,343,722	\$ 792,294	15,149	3,151,165
Due from other funds		41		41
Total Assets	\$ 2,343,722	\$ 792,335	\$ 41,887	\$ 3,177,944
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deposits			\$ 41,133	\$ 41,133
Due to other funds	\$ 14,625	\$ 48,898	754	64,277
Total Liabilities	14,625	48,898	41,887	105,410
Fund Balances:				
Reserved:	0.050.510			2 050 510
Reserved for endowments	2,059,518	•		2,059,518
Unreserved:		742 427		743,437
Designated Undesignated	269,579	743,437		269,579
Total Fund Balances	2,329,097	743,437		3,072,534
Total Liabilities and	2,527,077	145,451		2,012,234
Fund Balances	\$ 2,343,722	\$ 792,335	\$ 41,887	\$ 3,177,944

## Schedule 4 TOWN OF AMHERST, NEW HAMPSHIRE Schedule of Revenues and Other Financing Sources Budget and Actual (Budgetary Basis) - General Fund For the Year Ended June 30, 2001

## DRAFT FOR DISCUSSION PURPOSES ONLY

	<u>Budget</u>	Actual	Variance Favorable (Unfavorable)
Taxes:			
Property taxes	\$ 3,092,986	\$ 3,188,050	\$ 95,064
Land use change taxes	75,000	84,427	9,427
Yield taxes	5,000	8,982	3,982
Payments in lieu of taxes	5,000	5,000	-
Railroad taxes	1,211	1,211	-
Interest on delinquent taxes	125,000	86,518	(38,482)
Total Taxes	3,304,197	3,374,188	69,991
Licenses and Permits:			
Motor vehicle fees	1,741,340	1,902,746	161,406
Building permits	100,000	103,256	3,256
Other fees and permits	25,000	30,764	5,764
Total Licenses and Permits	1,866,340	2,036,766	170,426
Intergovernmental Revenues:			
State shared revenues	77,577	77,577	-
Meals and rooms distribution	241,232	241,232	-
Highway block grant	228,799	237,684	8,885
State and Federal forest land reimbursement	30	28	(2)
Recreation grant		4,666	4,666
Police grants	25,000	38,705	13,705
Disaster assistance	·	39,067	39,067
Total Intergovernmental Revenues	572,638	638,959	66,321
Charges for Services:			
Income from departments	306,000	431,398	125,398
Total Charges for Services	306,000	431,398	125,398
Miscellaneous Revenues:			
Interest on deposits	210,000	269,614	59,614
Sale of Town property		525	525
Rent of Town property	52,000	56,790	4,790
Fines and forfeits		2,511	2,511
Insurance dividends and reimbursements	42,000		(42,000)
Contributions and donations	5,000	5,766	766
Miscellaneous		3,515	3,515
Total Miscellaneous Revenues	309,000	338,721	29,721
Total Revenues	6,358,175	6,820,032	461,857
Other Financing Sources:			
Operating Transfers In:			
Capital Reserve Funds	7,600	7,015	(585)
Other Expendable Trust Funds	,	11,103	11,103
Total Other Financing Sources	7,600	18,118	10,518
Total Revenues and Other Financing Sources	\$ 6,365,775	\$ 6,838,150	\$ 472,375

## Schedule 5 TOWN OF AMHERST, NEW HAMPSHIRE Schedule of Expenditures and Other Financing Uses Budget and Actual (Budgetary Basis) - General Fund For the Year Ended June 30, 2001

### DRAFT FOR DISCUSSION PURPOSES ONLY

Variance

			Variance Favorable
	Budget	Actual	(Unfavorable)
EXPENDITURES:			
Current:			
General Government:			
Town office expense	\$ 211,018	\$ 235,044	\$ (24,026)
Finance and assessing	274,319	269,808	4,511
Elections and registrations	71,220	75,699	(4,479)
General government buildings	135,763	124,347	11,416
Planning and zoning	137,491	135,079	2,412
Legal	68,000	48,806	19,194
Insurance	59,000	37,768	21,232
Personnel Administration	734,394	607,406	126,988
Contingency	50,000	50,000	_
Maps and surveys	3,000	940	2,060
Tree care	700	400	300
Total General Government	1,744,905	1,585,297	159,608
Public Safety:			
Police	948,120	903,795	44,325
Special duty police	40,000	31,078	8,922
Ambulance	166,883	158,518	8,365
Fire	179,609	179,073	536
Hydrant rental	110,800	101,435	9,365
Emergency management	4,230	1,860	2,370
Communication center	137,653	146,012	(8,359)
Total Public Safety	1,587,295	1,521,771	65,524
Highways and Streets:			
Town maintenance	854,837	1,054,038	(199,201)
Highway administration	179,816	176,368	3,448
Street lighting	25,875	23,578	2,297
Total Highways and Streets	1,060,528	1,253,984	(193,456)
Health and Welfare:			
Health administration	1,545	795	750
Animal control	10,652	362	10,290
Health agencies	32,847	14,185	18,662
General assistance	12,000	733	11,267
Total Health and Welfare	57,044	16,075	40,969

### Schedule 5

### TOWN OF AMHERST, NEW HAMPSHIRE

Schedule of Expenditures and Other Financing Uses Budget and Actual (Budgetary Basis) - General Fund (Continued) For the Year Ended June 30, 2001

### DRAFT FOR DISCUSSION PURPOSES ONLY

			Variance
	D 1	4 . 1	Favorable
EVAFNINTE IN EC	Budget	Actual	(Unfavorable)
EXPENDITURES:			
Current: Sanitation:			
Solid waste disposal	346,270	289,181	57,089
Solid waste disposar  Solid waste collection	124,813	159,545	(34,732)
Total Sanitation	471,083	448,726	22,357
Total Santation	471,005	440,720	
Culture and Recreation:			
Parks and recreation	347,304	338,994	8,310
Library	437,383	421,267	16,116
Patriotic purposes	10,700	18,279	(7,579)
Peabody Mills	30,070	28,632	1,438
Conservation commission	4,000	4,000	
Total Culture and Recreation	829,457	811,172	18,285
Capital Outlay:			
Town steeple repairs	200,000	133,213	66,787
Town Hall refurbishment	10,085		10,085
Fire department sprinkler system	15,000	14,415	585
Construction of recreation fields	10,000		10,000
Holly Hill Drive/Route 101 turning lane	4,356		4,356
Total Capital Outlay	239,441	147,628	91,813
Debt Service:			
Principal on long-term debt	108,322	108,194	128
Interest on long-term debt	35,532	35,569	(37)
Total Debt Service	143,854	143,763	91
Total Europe diturns	6,133,607	5,928,416	205,191
Total Expenditures	0,133,007	3,928,410	203,131
Other Financing Uses:	242.000	0.40.000	
Transfer to Capital Reserve Fund	242,909	242,909	
Total Other Financing Uses	242,909	242,909	
Total Expenditures and Other			
Financing Uses	\$ 6,376,516	\$ 6,171,325	\$ 205,191

### TREASURER'S COUPON & NOTE REGISTER ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMINISTRATION POLICE/RESCUE FACILITY BOND

Period Ending	Coupon Rate	Principal	Interest	Total Debt Service	Date Paid
2/15/97			11703.13	11703.13	1/8/97
8/15/97	5.625	35000.00	9843.75	44843.75	8/8/97
2/15/98			8859.38	8859.38	2/8/98
8/15/98	5.625	35000.00	8859.38	43859.38	7/24/98
2/15/99			7875.00	7875.00	1/5/99
8/15/99	5.625	35000.00	7875.00	42875.00	7/99
2/15/00			6890.63	6890.63	2/00
8/15/00	5.625	35000.00	6890.63	41890.63	7/01
2/15/01			5906.25	5906.25	2/01
8/15/01	5.625	35000.00	5906.25	40906.25	
2/15/02			4921.88	4921.88	
8/15/02	5.625	35000.00	4921.88	39921.88	
2/15/03			3937.50	3937.50	
8/15/03	5.625	35000.00	3937.50	38937.50	
2/15/04			2953.13	2953.13	
8/15/04	5.625	35000.00	2953.13	37953.13	
2/15/05			1968.75	1968.75	
8/15/05	5.625	35000.00	1968.75	36968.75	
2/15/06			984.38	984.38	
8/15/06	5.625	35000.00	984.38	35984.38	
Total		350000.00	110140.68	460140.68	

### TREASURER'S COUPON & NOTE REGISTER ANNUAL REPORT TO THE DEPARTMENT OF REVENUE ADMISTRATION LIBRARY BOND

Period	Coupon			<b>Total Debt</b>	Date
Ending	Rate	Principal	Interest	Service	Paid
2/15/87	8.000	45000.00	45778.53	90778.53	2/13/87
8/15/87	8.000	43000.00	34183.12	34183.12	8/13/87
2/15/88	8.000	45000.00	34183.12	79183.12	2/13/88
8/15/88	8.000	10000.00	32383.12	32383.12	8/13/88
2/15/89	8.000	45000.00	32383.12	77383.12	2/13/89
8/15/89	8.000	40000.00	30583.12	30583.12	8/13/89
2/15/90	8.000	45000.00	30583.12	75583.12	2/13/90
8/15/90	8.000	40000.00	28783.12	28783.12	8/13/90
2/15/91	8.000	45000.00	28783.12	73783.12	2/13/91
8/15/91	8.000		26983.12	26983.12	8/13/91
2/15/92	8.000	45000.00	26983.12	71983.12	2/13/92
8/15/92	8.000		25183.12	25183.12	8/13/92
2/15/93	8.000	45000.00	25183.12	70183.12	2/13/93
8/15/93	8.000		23383.12	23383.12	8/13/93
2/15/94	8.000	45000.00	23383.12	68383.12	2/13/94
8/15/94	8.000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	21583.12	21583.12	8/13/94
2/15/95	8.000	45000.00	21583.12	66583.12	2/13/95
8/15/95	8.000		19783.12	19783.12	8/13/95
2/15/96	8.000	45000.00	19783.12	64783.12	2/13/96
8/15/96	8.000		17983.12	17983.12	8/13/96
2/15/97	7.950	45000.00	17983.12	62983.12	2/13/97
8/15/97	7.950		16194.37	16194.37	8/13/97
2/15/98	7.750	45000.00	16194.37	61194.37	2/13/98
8/15/98	7.750		14450.62	14450.62	7/14/98
2/15/99	7.800	45000.00	14450.62	59450.62	2/11/99
8/15/99	7.800		12695.62	12695.62	8/99
2/15/00	7.900	45000.00	12695.62	57695.62	2/00
8/15/00	7.900		10918.12	10918.12	8/01
2/15/01	8.000	45000.00	10918.12	55918.12	2/01
8/15/01	8.000		9118.12	9118.12	
2/15/02	8.050	45000.00	9118.12	54118.12	
8/15/02	8.050		7306.87	7306.87	
2/15/03	8.100	45000.00	7306.87	52306.87	
8/15/03	8.100		5484.37	5484.37	
2/15/04	8.125	45000.00	5484.37	50484.37	
8/15/04	8.125		3656.25	3656.25	
2/15/05	8.125	45000.00	3656.25	48656.25	
8/15/05	8.125		1828.12	1828.12	
2/15/06	8.125	45000.00	1828.12	46828.12	
Total		900000.00	730745.85	1630745.85	

## LONG TERM NOTE ANNUAL REPORT TO THE DEPARTMENT OF REVENUE BRAGDON FARM PURCHASE - \$235,000

	Coupon			Debt	Date
Period	Rate	Principal	Interest	Service	Paid
7/96	5.25	3,447.67	1,014.04	4,461.71	7/27/96
8/96		60,538.29		60,538.29	8/15/96
8/96	5.25	3,828.91	632.80	4,461.71	8/15/96
10/96	5.25	3,259.35	1,202.36	4,461.71	10/4/96
10/96	5.25	3,848.67	613.04	4,461.71	10/30/96
11/96	5.25	3,770.97	690.74	4,461.71	11/29/96
1/97	5.25	3,584.90	876.81	4,461.71	1/7/97
1/97	5.25	3,978.44	483.27	4,461.71	1/29/97
2/97		34,000.00		34,000.00	2/18/97
2/97		1,000.00		1,000.00	2/26/97
2/97	5.25	3,965.50	496.21	4,461.71	2/26/97
3/97	5.25	4,003.80	457.91	4,461.71	3/27/97
4/97	5.25	3,990.08	471.63	4,461.71	4/27/97
5/97	5.25	4,022.51	439.20	4,461.71	5/27/97
6/97	5.25	4,025.80	435.91	4,461.71	6/27/97
7/97	5.25	4,057.24	404.47	4,461.71	7/27/97
Adj.		-17,126.03		-17,126.03	
8/97	5.25	2,667.53	476.23	3,143.76	8/27/97
9/97	5.25	2,058.44	464.33	2,522.77	9/27/97
10/97	5.25	2,082.30	440.47	2,522.77	10/27/97
11/97	5.25	2,076.90	445.87	2,522.77	11/27/97
12/97	5.25	2,100.24	422.53	2,522.77	12/27/97
1/98	5.25	2,095.52	427.25	2,522.77	1/27/98
2/98	5.25	2,104.87	417.90	`2,522.77	2/27/98
3/98	5.25	2,153.79	368.98	2,522.77	3/27/98
4/98	5.25	2,123.86	398.91	2,522.77	4/27/98
5/98	5.25	2,145.89	376.88	2,522.77	5/27/98
6/97	5.25	2,142.90	379 87	2,522.77	6/27/98
7/98	5.25	2,164.40	358.37	2,522.77	7/28/98
8/98	5.25	2,162.10	360.67	2,522.77	8/19/98
9/98	5.25	2,171.74	351.03	2,522.77	9/22/98
10/98	5.99	2,192.44	330.33	2,522.77	10/27/98
11/98	5.99	2,191.20	331.57	2,522.77	11/24/98
12/98	5.99	2,211.35	311.42	2,522.77	12/22/98
1/99	5.99	2,210.83	311.94	2,522.77	1/26/99
2/99	5.99	2,220.69	302.08	2,522.77	2/23/99
3/99	5.99	2,258.87	263.90	2,522.77	3/23/99
4/99	5.99	2,240.66	282.11	2,522.77	4/27/99

## LONG TERM NOTE ANNUAL REPORT TO THE DEPARTMENT OF REVENUE BRAGDON FARM PURCHASE - \$235,000

Period	Coupon Rate	Principal	Interest	Debt Service	Date Paid
				00.0.00	
5/99	5.99	2,259.43	263.34	2,522.77	5/25/99
6/99	5.99	2,260.73	262.04	2,522.77	6/22/99
7/99	5.99	2,278.94	243.83	2,522.77	7/99
8/99	5.99	2,280.97	241.80	2,522.77	8/99
9/99	5.99	2,291.14	231.63	2,522.77	9/99
10/99	5.99	2,308.50	214.27	2,522.77	10/99
11/99	5.99	2,311.65	211.12	2,522.77	11/99
12/99	5.99	2,328.44	194.33	2,522.77	12/99
1/00	5.99	2,332.34	190.43	2,522.77	1/00
2/00	5.99	2,342.74	180.03	2,522.77	2/00
3/00	5.99	2,364.13	158.64	2,522.77	3/00
4/00	5.99	2,363.73	159.04	2,522.77	4/00
5/00	5.99	2,379.06	143.71	2,522.77	5/00
6/00	5.99	2,384.88	137.89	2,522.77	6/00
7/00	5.99	2,399.64	123.16	2,522.80	7/00
8/00	5.99	2,406.21	116.56	2,522.77	8/00
9/00	5.99	2,416.94	105.83	2,522.77	9/00
10/00	5.99	2,430.78	91.99	2,522.77	10/00
11/00	5.99	2,438.55	84.22	2,522.77	11/00
12/00	5.99	2,451.79	70.98	2,522.77	12/00
1/01	5.99	2,460.36	62.41	2,522.77	1/01
2/01	5.99	2,471.33	51.44	2,522.77	2/01
3/01	5.99	2,486.26	36.51	2,522.77	3/01
4/01	5.99	2,493.44	29.33	2,522.77	4/01
5/01	5.99	2,505.14	17.63	2,522.77	5/01
6/01	5.99	1,580.31	6.82	1,587.13	6/01

## AMHERST TOWN LIBRARY REPORT OF RECEIPTS & EXPENDITURES FOR THE TWELVE MONTHS ENDED JUNE 30, 2001

TOTAL	18,409.25 3,884.40 71,000.00 2,700.00		95,993.65	437,383.00	3,795.93	3,835.88	507,741.63	300,343.57	1,952.00 10,450.00	1,816.00	60,682.63	4,421.41	18,184.11	965.00	1,660.88	359.00	39.99 5,856.34
CAPITAL ACCESS ACCOUNT	3,884.40		3,884.40		89.97		3,974.37										
TECHNOLOGY ACCOUNT	76.78		76.78		0.28		0.28										
ROSALIE NORRIS ACCOUNT	743.38	30,000.00	30,743.38		2.76		30,746.14				406.14						
GIFT	10,240.67	41,000.00 2,700.00	53,940.67	46,918.21	3,659.19		50,577.40				7,827.56	3,000.00	4,574.09				480.91
FINES	1,760.47		1,760.47		1,584.00	14,224.61	15,831.95				13,481.89	66.100,1					
COPY MACHINE ACCOUNT	5,587.95		5,587.95		20.39	3,835.88	3,856.27										601.23
TOWN BUDGET ACCOUNT			0.00	437,383.00			437,383.00	30	1,952.00	1,816.00	38,967.04	4,421,41	13,610.02	965.00	1 660 88	359.00	39.99 4,774.20
	BALANCE: June 30, 2000 Citizens Bank	Granite Bank Granite Bank CD Citizens Bank CD	TOTAL BALANCE:	RECEIVED(7/1/00-6/30/01) Town Appropriation Current Gifts	Library Fees Interest & Dividends	Fines Assessed Copy Machine Fees	TOTAL RECEIVED: TOTAL FUNDS AVAILABLE:	EXPENDITURES(7/1/00-6/30/01) Salaries & Wages	Bookkeeper Custodian	Technical Consulting	Books	Audio Visuais Periodicals	Electronic Information	Dues	Dirigery	Education	Computer Software Supplies and Postage

# FOR THE TWELVE MONTHS ENDED JUNE 30, 2001 AMHERST TOWN LIBRARY REPORT OF RECEIPTS & EXPENDITURES

	2,812.81 5,092.72 2,087.51 400.00	1,798.85	29,819.61 17,248.17	477,124.08	22,709.44	2,810.71	110,494.52
CAPITAL ACCESS ACCOUNT				0.00	3.974.37		3,974.37
TECHNOLOGY ACCOUNT				00.00	77.06		27.06
ROSALIE NORRIS ACCOUNT				406.14	340.00	30,000.00	30,340.00
GIFT	432.20	1,375.68	20,147.37	38,119.26	12,588.10	2,810.71 51,000.00	66,398.81
FINES		16.25		15,300.13	2,292.29		2,292.29
COPY MACHINE ACCOUNT	1,431.00			2,032.23	7,411.99		0.00 7,411.99
TOWN BUDGET ACCOUNT	2,380.61 5,092.72 656.51	423.17 423.17 0.00	9,672.24	421,266.32			0.00
	Buildings and Grounds Telephone Service	Progams and Meetings Contingency	Capital Expenditure Computer (Dynix)	TOTAL EXPENDITURES:	BALANCE JUNE 30, 2001 Citizens Bank Granite Bank	Citizens Bank CD Granite Bank CD	TOTAL BALANCE:

#### Amherst Town Library 14 Main Street Amherst, NH 03031 673-2288

#### library@amherst.lib.nh.us

	Materials Owned Number of Titles	Number of Items
Adult Fiction	13,561	14,811
Adult Nonfiction	21,953	23,907
Juvenile Easy Books	3,515	3,776
Juvenile Fiction	5,031	5,540
Juvenile Nonfiction	6,050	6,916
Juvenile Sound Recordings	87	87
Pamphlets/Maps	467	467
Periodicals	204	12,641
Computer Software	69	71
Sound Recordings (music)	1,040	1,057
Sound Recordings (spoken)	905	934
Videos Adult Fiction	339	389
Videos Juvenile	402	439
Videos Adult Nonfiction	425	512
Young Adult Fiction	1,698	1,899
Miscellaneous	37	37
TOTAL Library Holdings	55,783 Titles	73,483 Items

#### Circulation (Materials Checked Out)

Adult Books	55,746
Periodicals	6,592
Sound Recordings for adults	13,680
Videos for adults	7,483
Children's Books	47,353
Audiovisuals for children	6,355
Software	898
TOTAL circulation	138,107

#### Other Activity

Reference Questions Answered	11,102
Internet Use (number of users)	3,045
Database Usage	17,298
Meeting Room Bookings	516

#### **Programs**

Adult Programs	21 programs/517 attendance
Young Adult Programs	2
Children's Programs in the l	ibrary 114
Children's Programs outside	the library 12
Family Programs	13
School Visits to the library	35
Children's Librarian Visits to	o the schools 39
Summer Reading Program 2	000
247 Children register	ed
2.731 Books read	

#### **Electronic Subscriptions**

#### Remote Access via Library's Web Page

EbscoHost (includes specialized databases on health/alternative health and business)
Gale Student Resource Center (resources tailored to student research needs)
Gale Literary Databases (Contemporary Authors and Contemporary Literary Criticism)
Grolier Encyclopedias (Encyclopedia Americana, Multimedia Encyclopedia, New Book
Of Knowledge, New Book of Popular Science, and Lands and Peoples)
Poem Finder (subject and keyword access to 750,000 poems with 85,000 full text)

ProQuest (general journal index)

Reference USA (business and residential directories plus industry research tool)
SIRS Knowledge Source (includes SIRS Researcher and SIRS Discoverer for school-age children)

#### Electronic Resources Available in the Library

First Search (accesses over sixty academic and professional level databases covering a broad spectrum of subjects)

Federal Tax Products

C

Topographical Maps of New Hampshire and Vermont

#### **Publications**

Amherst Town Library homepage <a href="https://www.amherst.lib.nh.us.childrens">www.amherst.lib.nh.us</a> childrens Amherst Town Library Calendar

## Registered Borrowers 11,636

## Visits to the Library per Week 2,200

## Hours Open to the Public per Week 60.5

#### Affiliations

GMILCS, Inc. Greater Manchester Integrated Library Cooperative System Hillstown Library Cooperative
NELINET, Inc New England Library Network
New Hampshire Library Association
New Hampshire Library Trustees Association
New England Library Association
American Library Association
Friends of the Amherst Town Library

Respectfully submitted, Mary Ann List, Library Director

## SELECTMEN'S REPORT Fiscal year 2001/02

The Board of Selectmen is extremely pleased to present a proposed 2002 operating budget that will have a net effect on the tax rate of minus 6 cents/\$1000 of evaluation. We are also proposing several warrant articles which if passed would add approximately 62 cents/\$1000. This is the result of a concerted and cooperative effort by the Board of Selectmen, our Town Administrator, Department Heads, and the Ways & Means Committee. The Ways & Means Committee played a key role in this effort. As the "eyes and ears" of the voters, they were involved in every aspect of the budget process with every department. Their involvement started long before the budget process so they could understand the intricacies of each department. The Board of Selectmen applaud their effort. The result is a fiscally responsible warrant that funds the services the community demands.

We made several organizational changes this year. The most significant was a change in responsibilities of the position of Town Administer which now includes direct supervision of all Town Department Heads and management of the daily operations of the Town. Carl Weber is now providing consistent and professional implementation of Town Policies and Procedures which allows the Board of Selectmen to focus on the "bigger picture" issues of policy and direction. We hired a new Director of Public Works, Bruce Berry, after the resignation of John Starkey. We took that opportunity to restructure the DPW, which included the promotion of Dave Herlihy to Lead Foreman, responsible for all highway activities. We also hired a full time Fire Inspector, Jason Smedick, who will provide our businesses with a much needed increased level of support. He will also serve as the Town's Emergency Management Director.

2001 has been a year of technological advances for the town as well. We have implemented new financial computer software that integrates all aspects of the Town's financial structures. In addition to allowing us to have a much better handle on our finances on a daily basis, it also creates efficiencies between departments and will allow us to budget much more accurately and appropriately. We also purchased a state of the art computerized property assessing package called "Vision". It is aiding our ongoing revaluation of all Town property which will be implemented next year. Our goal in this process is to have a fair and consistent evaluation process, and one that will be user friendly to the public as well. For example, you will be able to access your evaluation details over the Internet (with appropriate security measures of course).

Other initiatives the Board completed this past year include:

 A wage and benefit study of all Town employees to determine appropriate compensation for our employees.

- Successful re-negotiation of our DPW and Police union contracts.
- Implementation of a new medical benefits program that provides flexible coverage options while mitigating the cost increases to the Town.
- A zoning enforcement process that provides for Land Use Citations for violations of our Zoning and other Town ordinances.
- A banking services contract bidding process that will provide increased services and additional revenue on our investments.
- Implementation of a Code of Conduct for Town employees, elected officials and volunteers.
- Implementation of a Purchasing policy which provides for appropriate authorization levels and auditing trails.
- Receipt of a State of NH Grant for a feasibility study and conceptual design of a community septic system at Baboosic Lake.

It has been a productive year, but there is much that lies in front of us. Key issues we will be working on next year include:

- Town Hall ADA compliance and renovation issues.
- Upgrade of the DPW facility on Dodge Road.
- Recreation facility needs.
- · Re-assessment of our landfill and recycling facility.
- Implementation of a Town Finance Director.
- Completion of the property re-assessment
- Hiring of a School Resource Officer

Finally I want to thank all of our 186 Town employees and 80 volunteers who are working everyday to provide the services you expect in Amherst. They are truly what makes Amherst the great town it is.

Bob Heaton Chairman Board of Selectman

### **Amherst Police Department**

The Amherst Police Department remains committed to providing high quality community policing services to the Town of Amherst. These services, which extend from the traditional law enforcement functions to those services designed to enhance the quality of life in our Town, have provided well for the Town.

Over the past several years, the Department has worked hard to reduce our burglary rate, as well as to address the growing number of complaints concerning neighborhood traffic. There has been a high degree of success in maintaining a low incidence of burglary, with the rate for the last three years averaging over fifty percent lower than 1997. The success in addressing traffic concerns, however, has been less obvious. Traffic safety, in general, continues to be a concern of the Department. Not only did the number of motor vehicle crashes increase to numbers not seen in twelve years, two of the accidents involved fatalities, the first in four years. In addition, after a two-year decline, the number of motor vehicle complaints from citizens also increased. The new motorcycle program, which was instituted this year to reduce neighborhood speeding, was visible in many neighborhoods, and appeared to have an impact in those areas that received the most attention. It is the goal of the Department to continue to develop this program, increasing the number of patrols that use the motorcycle and expanding the areas it is used in. In addition, the Department is seeking to purchase a radar display board in the upcoming year, which will be used in various neighborhoods to heighten the awareness of the motorist.

In reviewing other statistics, the number of total crimes is up significantly, with the majority of the increase being the sharp rise in fraud cases. The number of arrests is down, with a continuing decline in the number of juvenile detentions. Assaults, typically either domestic related or involving juveniles, are down over fifty percent from last year and sixty-five percent from four years ago. Although thefts increased by eighteen percent this past year, the number of thefts has fluctuated over recent years, and is at the same level as four years ago.

As a means of maintaining a safe environment in our schools, the Department has been working closely with school administrators for the past several years in an effort to bring a School Resource Officer to the Amherst Schools. In addition to the benefit a safe environment brings to the learning process, this position would also help foster relationships between students/faculty and the police, as well as contribute to the students education by providing instruction in appropriate topics. The Department will be seeking town funds, much of which would be repaid by federal funds, to implement this program in the local schools this coming year.

The Department would like to thank both the Amherst Fire Department and Amherst Emergency Medical Services for their cooperation over the past year. The working relationship between the Town's emergency services continues to be excellent, as was well demonstrated at the scene of a fatal plane crash into a residence this past August.

The Department would also like to thank the Town for their support. It is this support that enables the Department to provide the level of services the townspeople have come to expect. As in the past, we remain open to any suggestions as to how we may better serve you, and invite you to contact the Department with any problems, concerns, or other input you might have.

## **Summary of Police Activity**

	CANTILIDADES
	AN HAMPSHIRE
	(A)
	001105
	1000000
26	of Patrol

POLICE	1997	1998	1999	2000	2001
Miles of Patrol	216,331	228,651	226,191	231,303	230,997
MV Accidents	282	269	255	309	338
Injuries	100	83	70	81	77
Fatalities	3	0	0	0	2
Arrests	629	628	483	517	430
Adult	501	540	429	484	407
Juveniles	128	88	54	33	23
Crimes					
Arson	5	5	4	2	2
Assaults	94	75	78	72	34
Burglary	38	29	18	16	21
Criminal Mischief	163	197	160	216	156
Criminal Threatening	13	11	11	12	13
Criminal Trespass	19	31	10	14	9
Fraud/Forgery	236	251	234	240	552
Stolen Motor Vehicle	13	9	7	4	6
Thefts	217	186	195	182	216
Incidents					
Alarms	760	821	821	902	903
Animal Complaints	325	385	335	312	305
Assist Motorists	388	358	343	310	252
Disturbances	225	242	248	181	169
Missing Persons	56	44	42	36	17
Motor Vehicle Complaints	426	437	419	369	412
Open Doors	274	300	225	128	206
Pistol Permits	33 3	102 4	98 1	62 8	81 3
Untimely Deaths	3	4	'	0	3
Summons/Warnings	13,348	13,129	13,415	11,793	10,961
Total Crimes	971	978	891	870	1,183
Total Reports	8,081	8,662	8,193	7,587	8,147

Respectfully submitted, Gary MacGuire, Chief

#### REPORT OF PUBLIC WORKS AND HIGHWAY COMMISSIONERS

Public Works employees worked under three directors this past year. In July, I became your new Public Works Director and David Herlihy was promoted to Lead Foreman. I quickly found Amherst is fortunate to have a knowledgeable, talented and dedicated crew of employees.

Because of administrative changes, large paving projects such as you have seen in past years did not happen. The crew was able to prepare several roads projected for paving in late spring of 2002.

#### Road Repair Work 2001 - 2002

A significant area of road base damaged by early spring rains on Ponemah Hill Road was repaired and six hundred feet of drainage and underdrain installed along with several culverts and four catch basins. Shoulder work drainage was improved along most of the road. I plan to recycle grind the asphalt into base material on part of the road and reapply new asphalt to all of it (cost to date approximately \$12,000).

Old Manchester Road was trimmed, the drainage was improved, several culverts were changed and the road patched. I had planned an asphalt overlay by the fall of 2001, however logistics with our paving company and the lateness of the season has postponed this until spring of 2002 (cost to date approximately \$4000).

The entrance of School House Road saw improvements thanks to the work of my staff and the cooperation of several residents. The line of sight with the highway is much better as is the width of the intersection itself. Geotextile fabric and approximately five hundred yards of crush gravel was added along with the replacement of two culverts. The road was treated with a dust control agent (cost to date approximately \$9,000).

Brimstone Hill Road saw significant drainage improvements and more work is necessary. We plan to recycle grind the asphalt in the spring and reshape the road, improving the natural water runoff (approximate cost to date \$1,000).

Grater Road created annual drainage and washout problems, often times requiring DPW to bring the road back up the hill. Long-term repairs were best served by paving this road. This was accomplished in late September for a cost of approximately \$16,000.

The intersection of Amherst Street and Route 122 by the traffic lights is under contract to grind and remove the bump. New asphalt, along with drainage

improvements, will happen at the same time. This work will take place sometime within calendar year 2002.



The tunnel underneath Route 101 serving the Bragdon Farm Recreation area and parking was extended twelve feet and the walkway was changed. One hundred and sixty feet of split rail fence was added to separate parking from private residence access. We will now work with the State of New Hampshire to install a guardrail along the edge of 101.

#### **Drainage and Right-of-Way**

Many years of sand buildup along the edge of the road has created difficulties with proper drainage. Often times homeowners landscape this berm with loam and seed to the edge of the road. During winter maintenance this material and landscaping potentially gets damaged. Maintaining the shoulder level with or below the asphalt, within the right of way (often times four feet from road edge) is a high priority of this department and we plan a more aggressive stance.

Poorly installed or maintained mailboxes are another problem Public Works face. Mailboxes placed within the right-of-way and hanging close to or over the edge of the road invite problems. Most often it is the snow from the plows, not the equipment itself that knocks things over. The policy adopted by the town, states mailboxes will only be repaired or replaced if they are physically damaged by equipment.



#### Equipment



The Road Commissioners, Board of Selectmen, Town Administrator, and Ways and Means Committee have worked with this department to add several new pieces of equipment. A new loader was put in service in August. Our old Trojan loader moved to the Landfill to give better service there.

A Trackless roadside mower / sidewalk snowblower was leased in September. This unit includes a sidewalk sander. We have already experienced the efficiency this machine brings and the improvement to winter maintenance.



DTN weather system and an infrared road temperature sensor are two components purchased and used to improve winter maintenance strategies. Several trucks are capable of dispensing calcium chloride into the sand, enhancing and increasing the effectiveness of our winter materials. We now purchase and store calcium in bulk at a savings to the town.

#### Landfill



Our facility processes over three hundred ton of trash each month at a cost of over \$65.00 per ton. Each box holds approximately 40 yards, at an average weight of 20 ton. Rules and insurance regulations set forth by the Souhegan Regional Landfill District requires an attendant hold his finger on the ram control button during the full 50 seconds it takes to

cycle. The trash capacity in front of the ram is approximately six large bags.

Recycling is voluntary; Amherst averages one hundred twenty-five tons per month. The Souhegan Regional Landfill District realizes a small amount of revenue from this. However, if items other than posted materials are deposited in the box, the load becomes polluted and potentially the district pays disposal fees instead. Ultimately, you the taxpayer pays each time this happens. Please take the time to separate properly.

#### **Commons and Cemeteries**

A dedicated part-time staff mostly handled summer maintenance. We are in the second of three years of treatment to combat the Shaffer Beetle. Hillsborough County community workers assisted by our staff performed spring and fall cleanup of commons and four cemeteries.

#### **Town Buildings**

The town is very fortunate to be able to utilize the Hillsborough County community workers. This year they painted some interior walls of the Town Hall

and the sally port at the Police Station; DPW employees performed other repairs to town buildings.

The Department of Public Works wishes to thank the taxpayers for their continued support, the Board of Selectmen, the Town Administrator, Road Commissioners, and Ways and Means for their assistance.

Respectfully submitted, Bruce W. Berry Director of Public Works

#### **CEMETERY TRUSTEES REPORT**

It was a busy year for the Trustees and a number of things were accomplished.

#### Cemetery Fields

After a lengthy review and public hearings, the Cemetery Trustees agreed to maintain the current agreement with the Town of Amherst to insure that this property would become a cemetery in the year 2014.

#### Cemetery By-Laws

The Cemetery Trustees established new cemetery by-laws and updated the cemetery deed in accordance with New Hampshire RSA 289 and the needs of the community.

Cemetery Trustees
Peter Bergin, Chairman
Jay Dinkel
Robert Crouter

#### **AMHERST EMS**

The Amherst Department of Emergency Medical Services mission is to provide the highest quality, cost effective Basic and Advanced Life Support Emergency Medical Services, for the communities of Amherst and Mont Vernon. In addition to emergency medical transportation, the department has created the Amherst Academy of EMS. The Amherst Academy of EMS provides a variety of in-house Advanced Life Support and Basic Life Support EMS Education.

Director Brian Gleason manages Amherst EMS and the Amherst Academy of EMS. Amherst EMS is currently made up of approximately 22 EMT's, 11 EMT-Intermediates, 15 Paramedics and 10 Explorers and 1<sup>st</sup> Responders.

Our station is located on the lower level of Police Headquarters and is comprised of a complete living quarters, academic training center, and vehicle storage facility. Our Fleet includes two 2001 F-350 4X4 Emergency Ambulances and a Paramedic Response Vehicle.

During the fiscal year 2000 - 2001, Amherst responded to the needs of approximately 521 patients.

Amherst EMS cares for our community 24 hours a day, seven days a week. Each Amherst EMS volunteer make a major commitment to our community, spending on average, approximately 48-72 hours a month on call and ready to respond to any emergency. Amherst EMS crewmembers undergo regular training in all aspects of emergency medical treatment and are required to complete continuing education courses in order to meet EMT licensing requirements.

Listed below are the members of Amherst EMS who care for the people of our communities.

Earlene Calabro
Pam Fowler
John Hurd
Philip Jewett
Rick Lack
Rich McKenzie
Brian Quick
Peter Wolczko
Gene Heighton
Janice Louie
Jeff Cordts
Eric Hunter
Caitlin Phelps
Sarah McEntee
Don Waldron

Les Cristini
Thomas Head
Lyn Hurd
Laureen Johnson
Jessie Lee
Shaun Morrissey
Bob Schaumann
Bob Chamberlain
Jenna Brown
Nate Miller
Neil Fisher
Robin Miller
Shawn Brechtel
Tom McEntee
Derek Whitehead

Tom Dearborn
Marcia Houck
Brad Hutchinson
Jack Kunkel
Katherine Lockwood
Debbie Payne
Scott Smith
Rob Clauss
Michael Cahill
Lorie Vassallo
Kirk Garland
Krysta Barraford
Anita Lombardo
Amy Morss

Roy Degrandpre Mark Hume M.E. Indelicato Joan Kunkel Ian Mckenzie Ben Pushee Deborah Stroh Brett Dodge Greg Castillo Rom Calabro Julie Howard Kristina Bigbee Robert Panit The Amherst EMS sponsored Boy Scouts of America Explorer Post 2941, continues to attract active members between the ages of 16-18 years and remains involved in community service projects. Jean Miller supervises the Explorer Post. Teens are encouraged to become involved. It is a great way to experience the medical field first hand.

Anyone interested in joining Amherst EMS is encouraged to contact any of our members or by calling Amherst EMS at 673-7030. Please visit our web site at <a href="https://www.town.amherst.nh.us">www.town.amherst.nh.us</a> for additional information.

In light of the recent tragic events that occurred of September 11, 2001, now more than ever the Amherst EMS membership would like to thank the citizens of Amherst and surrounding communities for their continued support. Your generous contributions to the Amherst EMS Association and letters of encouragement contribute greatly to the success of our mission.

Respectfully submitted,

Brian Gleason, Director

#### AMHERST FIRE DEPARTMENT 2001 TOWN REPORT SUBMISSION

September 11, 2001 was the darkest day in the history of fire fighting in North America. In addition to being a horrific and cowardly attack on our great Nation, we lost 343 fellow fire fighters who perished while saving some 25,000 people from the buildings at the World Trade Center in New York. For 343 of these fire fighters it was their last heroic act on this earth. On that day, over 600 fire fighters answered the call and put themselves directly in harms way. Our thoughts, our hearts and our prayers go out to the families of these, the bravest of men, and our resolve is to never forget the sacrifice they made.

"I have no ambition in this world but one, and that is to be a fireman. The position may, in the eyes of some, appear to be a lowly one; but we who know the work which the fireman has to do believe that his is a noble calling... But above all, our proudest endeavor is to save the lives of men—the work of God himself. Under the impulse of such thoughts, the nobility of the occupation thrills us and stimulates us to deeds of daring, even of supreme sacrifice."

Written in 1910 by FDNY Chief of Department Edward F. Croker. (Source: Firehouse.com)

The AFD operates out of the Central Station at 177 Amherst Street, which houses the Business Offices, two Engine Companies and the Tower Company. Additionally, we have the South Station at 62 Stearns Road, which houses one Engine Company.

The following is a current list of your Town's brave and dedicated Fire Fighters:

Chief Rick Crocker

1st Assistant Chief Thomas P. Grella
2nd Assistant Chief Steven Bair

#### Engine Co. #1

David Hanlon, Captain Edward Hanlon, Lieutenant

Daniel Barton
John Crowley
Jared Hufft
Donald Lipkin
Kurt Maclaughlin
Brennan McCarthy
Thomas Nolan
Reed Panasiti
William Rapf

#### Engine Co. #3

Kevin Grassett, Captain Dennis Wheeler, Lieutenant

Christi Champagne James Lockwood Jonathan McCoy John O'Connor Andrew Pataky Robert Petrella Brian Quick

#### Engine Co. #5

Matthew Conley, Captain Brian Disco, Lieutenant

Donald Bishop
Brian Connor
Mary Eileen Indelicato
Kevin Kilgore
Paul LaBrosse
Matt Lynch
Ben Philbrick
Joshua Robinson
Christopher Whittaker
Peter Wolczko

#### Tower Co.

Jeffrey Manson, Captain Peter Christman, Lieutenant

Peter Bergin
David Madison
Robin Miller
Jonathan Morrill
Brandon Powers
D. Craig Powers
Jason Smedick
Ronald Vigneault
Joseph Walsh

This year we welcomed our new, full-time Fire Inspector, Jason Smedick. He began employment with the Fire Department in July. Since that time we have received much positive feedback regarding his efforts to make Amherst a safer place to live and work.

In fiscal year 2000-2001 the Amherst Fire Department responded 369 times. Of these responses, 272 were toned calls and 97 were service calls. The breakdown is as follows:

122	Oil Burner	16
4	Permit Burn	8
1	Propane Related	2
10	Smoke Check	7
15	Smoke in Building	11
3	Structure Fire	5
5	Suspicious Odor	5
9	Tree on Wires	6
11	Vehicle Accident	30
19	Vehicle Fire	6
25	Water Problem	15
34		
		4         Permit Burn           1         Propane Related           10         Smoke Check           15         Smoke in Building           3         Structure Fire           5         Suspicious Odor           9         Tree on Wires           11         Vehicle Accident           19         Vehicle Fire           25         Water Problem

The Amherst Fire Department is responsible for enforcing State Fire Codes and Town Fire Safety Ordinances. For the period of 1 January - 31 December 2001, the following inspection and/or review activities occurred:

Propane 57	Foster Home 3
Oil Burning Equipment32	Place of Assembly 42
Underground Tank Removal4	Child Care Facilities4

Other inspection activities included, but were not limited to wood stove inspections; countless site plan and building plan reviews, new construction, and public and private fire prevention inspections.

Burn permits, oil permits, propane permits, blasting permits and tank removal permits can be obtained at Central Station. Office hours are Monday – Friday, 9:00 a.m. – 4:00 p.m.. The non-emergency telephone number is 673-1545.

The Department continued its tradition of visiting the Amherst schools during Fire Prevention Week in October. With efforts by many AFD Members, fire trucks were displayed, literature was distributed and fire safety/prevention presentations were delivered.

Firemen's Breakfasts were extremely successful in 2001. These events, held in the apparatus bay at Central Station, are scheduled to continue in 2002. Look for details in local newspapers and/or on the Department's sandwich board in front of Central Fire Station. All are welcome to attend, view apparatus, and get to know your Fire Fighters.

Special congratulations go to the following individuals, who in 2001 reached membership milestones with the Fire Department:

Donald Lipkin	20 years	Andrew Franklin Pataky10 years
Captain Jeffrey Manson	20 years	Daniel Barton10 years
Captain Matthew Conley	15 years	D. Craig Powers10 years
John O'Connor	10 years	Joseph Walsh5 years

The AFD has the capability of maintaining 52 members, but at this time is not operating at capacity. Parties interested in joining are encouraged to complete a Membership Application. No experience is necessary, just a willingness to learn and the desire to serve the community. To obtain an application or inquire about membership, please contact the Business Office at 673-1545.

The Amherst Fire Department would like to take this opportunity to thank the citizens of Amherst and surrounding towns for their continued loyalty and support of our efforts. We wish everyone a happy, healthy and safe 2002.

#### **ASSESSING OFFICE REPORT 2002**

We are currently in the year of revaluation. All properties will be assessed at market value as of April 1, 2002. The inspection process has been going on since 2000. If your home has not been inspected, you should call the assessors office at 673-5093 or call 673-6041 ext. 214 to make an appointment. This is your last opportunity to do so.

The net valuation from 2000 increased by 2.73% or 21.67 million dollars. A Warrant Article is being submitted by the Selectmen to increase the current exemptions and the asset limitations for the elderly exemptions. The recommended exemption amounts are \$45,000 for ages 65-74; \$67,500 for ages 75-80 and \$90,000 for age 80 or over. The asset limitation is being recommended at \$150,000. If there are any questions pertaining to qualifications or applications, you may call the assessors office between 8:00 and 4:00 Monday thru Friday.

It is quite important that the data collection be as accurate as possible since future updates/revaluations will be mandated at intervals much sooner than currently done. The Assessing Standards Board is in the process of setting rules and regulations regarding the level of appraisal and appraisal uniformity. There will be three stratification levels:

- (1) Improved residential up to and including four family units.
- (2) Improved non-residential
- (3) Unimproved property

There is much more to the rule making than time and space allows in this report but in general, stratification shall not vary from the overall median ratio by more or less than 5% with a confidence level of 90%. If any of the stratification levels varies by 5% from the median then an update will be required by the state. If values continue to change like they have been during the past year, we could expect that updates may very well be required on a one or two-year cycle on improved non-residential and unimproved property because of the differences in actual value adjustments between the types of properties.

There will be public forums during the month of January 2002. The feedback from these meetings and the resulting actions taken by the Assessing Standards Board will be established. The authority for this is SB 193, Chapter 297, Laws of 2001-RSA 21-j:14a.

Submitted, Edward Elcik Assessor

#### ASSESSING REPORT

The equalization rates for the past ten years are as follows:

1991	67%	1996	96%
1992	69%	1997	93%
1993	93%	1998	94%
1994	94%	1999	92%
1995	98%	2000	80%

Property valuations continue to increase at a rapid rate at the writing of this report. Values are constantly changing despite the fall in the economy. With the unemployment rate increasing and some foreclosures taken place one might assume a drop in the real estate. However, the opposite appears to be occurring.

#### POPULATION AS COMPILED BY THE TOWN'S CENSUS

1962	2,240	1972	5,978	1982	9,051	1992	10,532
1963	2,350	1973	6,632	1983	9,579	1993	10,600
1964	2,625	1974	7,009	1984	9,746	1994	10,829
1965	2,761	1975	7,055	1985	10,131	1995	11,090
1966	3,064	1976	7,690	1986	10,149	1996	11,200
1967	3,377	1977	8,400	1987	10,171	1997	11,652
1968	3,799	1978	8,877	1988	10,029	1998	11,878
1969	4,397	1979	9,220	1989	10,141	1999	12,282
1970	4,893	1980	9,476	1990	10,441	2000	12,521
1971	5,397	1981	9,395	1991	10,481	2001	12,702

#### HISTORIC DISTRICT COMMISSION REPORT

The Historic District Commission currently consists of five members and four alternates, all of whom are appointed by the Board of Selectmen. In addition, there is one ex officio voting member each from the Board of Selectmen and the Planning Board. The Commission meets the third Thursday of every month and is charged by ordinance with the responsibility of reviewing all applications for Certificates of Approval as well as for exterior renovations within the Historic District. Applications to be reviewed by the Commission are due in the Zoning Office at the close of business on the second Tuesday of each month. This allows the agenda to be posted on the Town's web page as well as notification of abutters.

In early 1991. Historic District Commission "Regulations" (i.e., design guidelines) were completed, reviewed by town counsel, and placed in the Town Library along with reference material the Commission used in drawing up the Regulations. The reference material includes the Secretary of the Interior's Standard's for Rehabilitation – Guidelines for Rehabilitating Historic Buildings. Copies of the Regulations are available in the Zoning Office. In addition, The Villagers, a local chapter of Questers, has evaluated the Town Library's holdings of preservation and restoration books, created a list of additional books, and raised the funds to purchase and provide a well-rounded set of reference materials for the historic homeowner contemplating renovations. The Historic District Commission encourages all homeowners to avail themselves of these excellent resources.

This past year, in addition to the typical applications on fencing, windows, etc., the Commission also reviewed applications on siding removal, tree removal, preservation of historic windows, and driveway materials. A particular challenge has been for the Commission to balance the desires of homeowners to expand their residences versus the goal of maintaining the historic character of the village.

In the year ahead, the Commission will continue to clarify the language in the design guidelines and will work on communicating to the residents of the Historic District any clarifications and updates to the Regulations. We also support the creation of a local Heritage Commission that will serve as an advocate for Amherst's historic resources town-wide. Should the voters support the Heritage Commission, the Historic District Commission would look forward to a joint effort to survey the town's historic resources.

Respectfully submitted, Helen Rowe Chairman

#### **ZONING/PLANNING ADMINISTRATOR'S REPORT**

The Planning and Zoning Office serves many functions within the Town of Amherst, including building inspections, code enforcement, daycare and Foster Care inspections, test pit and soil delineation witnessing and Town wide planning. We work very closely with homeowners, realtors, appraisers, architects, engineers, surveyors as well as with all the Board and Commissions within the Town. As always, just a reminder, <u>before</u> starting any remodeling, renovation, or new construction call our office for information on proper permitting procedures.

#### Zoning Activity Report for January 2001 - December 2001

Permits Issued For:		No. Permits	Value
New Residences	50		7,500,000
Residential/Additions/Alterations	197		9,134,000
New Commercial/Industrial	12		5,824,000
Comm/Ind-Alterations/Additions	13		861,000
Foundations Only	3		8,060
Signs	26		45,800
Pools	12		179,700
Elderly Housing	1		2,800,000
Fences/Historic District	3		N/A
Demolition	3		N/A
Driveways	5		N/A
Septic Permits		122	
574,000			
Electrical	28		99,007
TOTAL	471		24,225,567

## Type of Inspection: Zoning/Building Electrical Violations Certificate of Occupancy TOTAL No. of Inspections: 1182 434 Via4 Via4 Via4 Via6 1716

## ZONING BOARD OF ADJUSTMENT 2001 - Cases

The Zoning Board of Adjustment is a Board comprised of five elected members and a number of alternates appointed by the Board of Adjustment. It is their function to review requests for relief from the strict regulations of the Ordinance of the Town of Amherst. All meetings are public hearings and anyone wishing to attend is welcome.

The following is a summary of the cases from 2001:

Map & Lot	Case No.	Applicant	Type Zone	Decision
8-53-19 2-170-37 8-53-19 002-68 6-104-8 8-51-04 8-77-113 3-35-01 8-37-03	1193 1194 1195 1196 1197 1198 1199 1200	Scoggins, Kim Theriault, Larry Scoggins, Kim Bardsley, Richard Chick, Frederick American K-9 Cormier, Alfred Smith, William LaMesa, Diana	EW NR Spec.Ex RR Variance NR AAD C Variance RR Spec. Ex NT Variance RR Variance RR Spec. Ex. LC	Denied Granted Granted Granted Granted Denied Granted
8-37-03 25-97 24-43 2-163-25 20-10	1202 1203 1204 1205 1206	LaMesa, Diana Jeffers, Richard Duarte, Shawn Lamay, Gregory Sarro, John	Variance LC Variance RR Variance RR Spec. Ex. RR Variance RR	Granted Granted Granted Granted
24-65 4-5-1 2-94 8-53-5 6-55 4-7-29	1207 1208 1209 1210 1211 1212	Tisdell, John Smith, William Souhegan Valley Williams, Frank Couris, Geoffrey Regal Design	Variance RR Variance RR Spec. Ex. RR Spec. Ex. RR Spec. Ex. RR Variance RR	Granted Granted Granted Granted Granted Tabled
8-102 4-054-01 4-092 5-171-3 8-123 004-092 005-003 006-095	1213 1214 1215 1216 1217 1218 1219 1220	Parodi, Paul Kittredge, Daniel Gahara, Nancy Miller, Peggy Imbriano, Louis McGranaghan, J Heaton, Louis Olson, Dennis	Variance RR Equ. W. RR Spec. Ex. RR Spec. Ex. RR Variance RR Spec. Ex.RR Variance RR Variance RR Variance RR	Denied Granted Tabled Granted Granted Granted Granted Granted
017-005	1221	Davis, Jefferson	Variance RR/HDC	Granted

V – Variance AA – Administrative Appeal EW – Equitable Waiver SE – Special Exception

#### PLANNING BOARD

The first year of the millennium found the Planning Board dealing with some new challenges and some perennial issues. The work of the Planning Board always involves balancing contradictory positions: the rights of property owners and abutters, the desires of different constituencies, a host of legal requirements and market constraints. New board members often express frustration at the lack of time and authority to do any "planning!" In fact it is this process of developing and implementing land use regulations that literally shapes our future.

Planning Boards need to keep up with changing state laws as well as land-use decisions in the state and federal courts. The year 2001 began with a bang, and the ramifications of the "Simplex" decision for planning and zoning throughout New Hampshire will take years to become clear. As this goes to press the United States Supreme Court is beginning to review a land-use case that could further restrict the local community's power to control land development. The Board is grateful to Karin Elmer, our Zoning Administrator, for attending workshops and conferences and keeping us up to date as information comes in from the Office of State Planning, Nashua Regional Planning Commission, and other sources.

In March the Town approved of a change to the Zoning Ordinance that strengthened protection of certain wetlands and water supply protection areas identified by the Conservation Commission last year in their Wetlands Assessment. Several proposals reviewed by the Board this year have been effected by the new ordinance, which has given the Board the opportunity to begin to work through its implications and implementation.

The level of controversy over telecommunications facilities, or "cell towers," has receded somewhat, but the Planning Board continues to fine-tune the application and review process for these structures.

In 2001 some members of the community have expressed a desire to protect our wooded areas and even individual trees. This is an example of the kind of issue in which the rights of the landowner and the desires of neighbors and the community may be in conflict. This year the Board took the step of adding a requirement to the non-residential site plan process requiring that existing trees on the perimeter of a property be shown on a plan. In addition, the Planning Board has implemented new landscaping and lighting regulations which we hope will improve the streetscape of our commercial districts. Reviews of both the 101-A and 101 corridors are underway at the regional level. These will certainly have planning implications for Amherst in the years to come.

As the town has grown the need for recreational space has increased, and various efforts have been made to address this issue. The Board spent many hours this year reviewing the Recreation Commission's Cemetery fields

expansion proposal. Although the Cemetery land has some unique factors, this proposal has highlighted many of the issues the Planning Board has to address in its review processes: long-term planning, public use, traffic, noise, safety, abutter's concerns, environmental impacts and the responsibilities of multiple Town entities. The Board is very conscious of the need for more recreational facilities and supports efforts to develop them within the guidelines of the Zoning ordinance.

Growth in the community presents challenges to all our infrastructures and services. School over-crowding is only the most obvious result of years of rapid growth across the southern tier of New Hampshire. The Planning Board continues to seek ways to encourage demographic diversity within our community in order to stabilize the demands for services. To this end we are reviewing and adjusting our innovative land-use ordinances, which provide for development of affordable housing and housing for "empty-nesters." We applaud the efforts of the Souhegan Valley Interfaith Housing Corporation in conceiving and designing Parkhurst Place, an independent living elderly community that broke ground this fall. We also encourage voters to support the Conservation Commission and the Amherst Land Trust in their efforts to protect open space in the community by purchasing land—the only sure way to protect our rural aesthetic. We hope that the proposed Heritage Commission will provide another resource for encouraging the protection of our rural landscape.

A growing concern among planners across the country is the trend toward "Mega-houses" (sometimes referred to as McMansions). In addition to the demographic implications of this trend, we are finding in Amherst that the size and style of construction of these homes require many more inspections than a tradition home construction project does, so that while the number of permits (and permit fees) has decreased this year, the number of inspections and corresponding demand on the Zoning office's staff time has increased dramatically.

Statistics for the year 2001: There was a 31% drop in the number of new home permits issued (from 73 in 2000 to 50 in 2001). Permits for alterations and additions to residences rose 16.5%. There are now nearly 3800 residential units in town. In commercial and industrial development the situation was reversed: 12 permits for new construction were issued (a 20% increase) while the 13 permits for alterations of existing buildings was a 38% decrease.

Respectfully submitted, Sally Wilkins Chairman

#### RECREATION REPORT

In 2001, the Amherst Recreation Commission provided many recreational activities for people of all ages. Participation rates continue to climb from previous years and the citizens of Amherst and Mont Vernon have a wider range of activities from which to choose. Once again, it is our aim to contribute significantly to the well being of the community.

The philosophy of the Recreation Commission remains constant, with emphasis on quality programs and enjoyment of activities. Important elements such as sportsmanship, camaraderie, skill development, team building, and physical wellness remain an integral part of each and every program.

In our attempt to meet the needs of the community, a few residents were placed on a waiting list and we are truly sorry for any disappointment this may have caused. It is our hope that more recreational space will become available for community use in the near future and will help to alleviate some of our growth issues.

It has been a pleasure to provide the residents of Amherst and Mont Vernon with programs and activities that enhance their quality of life. We strive to present the best programs possible and with continued community involvement and participation, the Recreation Commission will continue to serve the most efficient and effective recreation programs

Respectfully submitted, James Doane Recreation Director

#### **CONSERVATION COMMISSION**

The Amherst Conservation Commission manages town properties acquired by donation and town warrant then set aside for conservation purposes. We make recommendations on dredge and fill applications to the State Wetlands Board. We attempt to maintain rural values in the community and conserve wildlife, habitat and water quality. The ACC meets monthly on the second Sunday of the month at 7:00 PM in the Town Hall. The public is welcome.

Land Management: An ordinance was passed by Town vote in March to preserve the ability of selected wetlands to provide high water quality. Actions under this ordinance have proven its solid value to maintain the public water supply. All of Amherst's Bragdon Farm was voted in March to be placed under open space conservation management by the ACC. This summer in the Hazeltine Community Preserve on Austin Road local Scouts and other likeminded organizations partnered with our land steward to extend the trail complex and provide erosion control. Scouts also provided valuable facilities such as trail furniture, bridges and trail upgrades in various locations. A selective tree harvest in the Hemlock Trail area of Joe English opened clearings for deer browse, reduced competition for sturdier trees and netted fourteen thousand dollars income for further management. A state grant allowed us to begin construction of a 200-foot boardwalk across the pond in the Pond Parish Town Forest. Unfortunately, enforcement of the prohibition against motorized vehicles will be necessary to maintain this asset for its intended use. A small but important thing we do is to hav off four fields to keep them free of trees and maintained as open meadows.

Acquisition Planning: The purchaser of the late Alice Ackley property donated 32 acres to be closed in 2002. Since this is adjacent to last year's Woolsey bequest we have initiated planning to tie these acquisitions into our long range master plan goal to carve out a Greenway from the Pond Parish/Spring Road area, through north central Amherst around Little Baboosic Lake, up to the northern boundary near Pulpit Rock. A conservation easement over the Gowing Woods development on Dodge Road improves the existing Bicentennial Trail. Substantial effort went into planning for the acquisition of the Amherst portion of the Joppa Hill Farm from the Town of Bedford and the Lindabury Orchard on Christian Hill Road from Mr. Lindabury's estate.

Conservation Education: The Peabody Mill Environmental Center at Joe English is the ACC's centerpiece facility for conservation education. Jan Woodbury at the PMEC continues to expand both facility and programs – rent snowshoes there this winter and enjoy a crispy hike through Joe English. A substantial grant from the Norwin S. and Elizabeth N. Bean Foundation allowed us to replace the furnace, upgrade the garage for classrooms and begin restoration of the Sawyer's Cottage. Kudos to all you Hartshorn campers, Colonial Craft Fair attendees, equipment donors and wonderful volunteers. The

award-winning ACC web site at http://www.ultranet.com/~harts/acc/ covers all this and lots more.

If you are interested in pursuing conservation values and projects in town, consider becoming a commissioner by contacting the Town Administrator.

Respectfully submitted, John Harvey, Chairman

#### **PEABODY MILL ENVIRONMENTAL CENTER REPORT FOR 2001**

The Peabody Mill Environmental Center, run by the Amherst Conservation Commission, has completed another very successful year. Operation of the center ended with a surplus, which came entirely from donations and program fees. Due to a successful warrant article this year, any future surplus can now be rolled over each year to aid in PMEC expenses in successive years. Volunteers continue to be at the core of our achievements and success. From writing grants, to running classes, being nature center attendants, to physically doing the garage classroom conversion, inside painting and other projects, volunteers (to numerous to mention by name) have been responsible for it all.

The PMEC received two grants this past year. \$10,000 donated by the Bean Foundation was responsible for several purchases such as a new furnace and inside fuel tank, life code requirements such as a new metal front door, the transformation of the garage into a classroom, and money to put aside to restore the sawyer's cottage next Spring. \$500 was received from Northeast Utilities, the parent company of PSNH, to purchase binoculars for the center. Citizen donations continued to expand the extent and scope of our displays and supplies. They are encouraged and gratefully accepted.

Our programs were well attended. Snowshoeing was so popular during the winter months that more snowshoes were added to the collection this Fall. More school classes visited us this year during the week days, as we helped teachers from different schools achieve state science curriculum requirements in the "outdoor classroom" that surrounds us.

As the result of a request from the Conservation Commission, we formed a PMEC master planning committee. The committee wrote a mission statement for the center and has selected the PMEC Advisory Committee. The advisory committee, made up of seven members from the community, will begin meeting in January, 2002 to work on a ten year master plan for the center.

Jan Woodbury PMEC Director

#### MILFORD AREA COMMUNICATION CENTER

The Milford Area Communication Center, nicknamed *MACC Base*, had a successful year 2001. The Center remained active throughout the year, maintaining a vigil over all the area emergency response agencies and their personnel. It steadfastly remained available at all times as the public's direct link to emergency services and information. The center provides centralized emergency dispatch services for the towns of Amherst, Greenville, Lyndeborough, Milford, Mont Vernon and Wilton. These services include emergency radio and telephone communications for ambulance, fire, police, public works and emergency management agencies within those towns.

After an exhaustive search for a new director, the Board of Governors appointed then senior dispatcher and acting director, Nelson Taylor, as the new director of communications in March. Soon thereafter, Matthew Pervere was appointed as the new senior dispatcher.

The main room at the Center was completely redecorated this year, including a long-overdue carpet replacement. The result is a warm and inviting atmosphere in which the dispatching staff seems much more comfortable.

In May, a six-year veteran dispatcher of *MACC Base*, Joseph Ross, died unexpectedly. Joe was an integral cog in the machinery of the Center, a good friend to his fellow dispatchers, emergency field personnel and to the public, and his loss has had a deep impact on all. Joe's humor and professionalism will be greatly missed.

On September 11<sup>th</sup>, *MACC Base* dispatchers watched in horror with the rest of the world as cataclysmic events unfolded in New York, Washington, D.C. and Pennsylvania. A high state of alert became the norm at the Center even as dispatchers volunteered to go to New York City during their days off and aid their counterparts there in handling the resulting flood of emergency calls.

MACC Base received a much-needed upgrade in computer systems during the course of the year, and continues to standby at year's end for delivery of the final version of the computer aided dispatch (CAD) program that is supposed to streamline logging operations. An additional computer system was added that provides a direct data downlink from the E911 answering system. This system provides our dispatchers with the location, name and telephone number of most 911 calls, as well as a statewide mapping system (although all communities are not yet fully represented with this mapping). The added benefit of this additional computer is that it came at no additional cost to the Center — the costs of equipment and maintenance being paid by all phone users in New Hampshire through a monthly tariff on their phone bills. E911 continues to upgrade and improve this system, and comprehensive photo mapping is on schedule to be added in the near future.

A very recent addition to the Center's equipment inventory is the DTN weather system, which provides comprehensive satellite-based weather conditions and forecasting in real time. This particular system will be fully operational after the first of the year, when all dispatchers are properly trained in its use. This system will help virtually all emergency agencies in preparing for weather-related problems. It will be especially helpful to highway and emergency management agencies in predicting the deployment of manpower and precious municipal resources.

A major concern of the Board of Governors and Director Taylor is the staffing level of qualified dispatchers at the Center. After losing a number of fully trained dispatchers to other fields and agencies, it was decided to undertake a comprehensive study of the wages and benefits at the Center to draw contrasts and comparisons to similar agencies. Although no changes in the FY2002 budget exist or are anticipated, The *MACC Base* Board of Governors has indicated that a reallocation of funding may be possible to address inequities during the coming year.

The Board of Governors, the management and the dispatchers look forward to another year of service to the six communities in the Souhegan Valley, and to all the emergency service agencies served by the Milford Area Communication Center.

Respectfully submitted,

Nelson Taylor, Director

## SYNOPSIS OF DELIBERATIVE SESSION FEBRUARY 7, 2001

The meeting was called to order at 7:15 p.m. by Moderator Robert Schaumann with 91 voters in attendance. The deliberative session is held prior to Town Meeting to insure the wording of the articles that will appear on the ballot on March 13, 2001. The Board of Selectmen was introduced.

Chairman Steven Desmarais, Marilyn Peterman, Robert Heaton, Maryelizabeth Crocker and William Overholt were present. Town Administrator Carl Weber was recognized. The Ways & Means Committee included John Hurd, Chairman, Les Hubbard and James O'Mara.

This year the Ways & Means Committee was split so that the town and school had their own committees so that more time could be devoted to each.

Selectman Overholt was recognized for retiring after 15 years of service on the Board of Selectmen and was presented a plaque.

Moderator Schaumann then explained the rules and guidelines to follow during this session: Moderator Schaumann then advised the rules of SB2 empowering the meeting to discuss each article, maintain original wording and place the article on the March 13, 2001 ballot or amend the dollar amount and place the amended article on the ballot. Guidelines for the meeting as proposed by Moderator Schaumann were as follows: (1) Voters would hold up a yellow card when they voted; (2) No amendment to an amendment would be allowed; (3) Three minute speaking rule;(4) No voter would be allowed to speak twice until another voter had spoken once; (5) Voter must state his/her name and address; (6) The question may be called only after everyone at the microphone has spoken; (7) No new business would be discussed after 10:45 p.m. unless it was the will of the meeting to continue. The rules of the meeting were accepted with a show of yellow cards. At the completion of each warrant article, a motion to restrict reconsideration would be accepted, thereby "freezing" the wording on the ballot.

Motion was made and seconded to accept guidelines and rules as proposed. Passed.

Motion to restrict reconsideration was passed.

#### Article 2.

To see if the Town will vote to authorize the selectmen to enter into a long-term lease/purchase agreement in the Amount of Three Hundred and Sixty Thousand Dollars (\$360,000) payable over a term of two (2) years at a rate of One Hundred and Eighty Thousand Dollars (\$180,000) per year to purchase a new Fire Truck

for the Fire Department and to appropriate and authorize the withdrawal from the Capital Reserve Fund established for this purpose (Fire Apparatus Capital Reserve) the sum of One Hundred and Eighty Thousand Dollars (\$180,000) for the first year's payment, or take action relative thereto. (The selectmen and the ways and means committee recommend this lease.) (3/5-ballot vote required)

Selectman Overholt motioned to accept the wording of Article 2 and was seconded. He moved to amend the article to read 2/3<sup>rds</sup> ballot vote required and to delete 3/5ths according to RSA 33:2 and was seconded.

Wording on Article 2 was passed as amended. Motion to restrict reconsideration was passed.

#### Article 3.

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$6,512,844.00. Should this article be defeated, the operating budget shall be \$6,125,449.00 which is the same as last year, with certain adjustments required by previous action of the Town or by law, the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. This article does not include any other appropriation. (The Selectmen unanimously recommend a yes vote.)

Motion was made by Selectman Peterman to accept the wording of Article 3 and was seconded.

Ways & Means Chairman John Hurd stated that this committee was in favor of the budget as proposed.

The Selectmen presented the various department line items. Selectman Peterman explained that the health and welfare line item should be amended upward to include an agency grant that was not included in the first draft. It was then explained that it need not be amended since it was included in the line item total.

Selectman Peterman made a motion to amend a line item 01-4939-620852 - Citibus line item for \$2,500.00. The line item would help in the extension of a city bus route to the Milford oval. Ways & Means expressed no opinion on this. After some discussion, the wording of the article was amended to include \$2,500.00. The new proposed budget is \$6,515,344. Motion to restrict reconsideration passed.

#### Article 4.

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectmen and the Teamster's Union which calls for the following increases in salaries and benefits:

Year Estimated Increase Year Estimated Increase Year Estimated Increase 2002 \$0,000 2003 \$0,000 2004 \$0,000

and further to raise and appropriate the sum of \$0,000 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year, or take action relative thereto.

Motion was made by Selectman Robert Heaton to accept the wording of Article 4 as proposed and was seconded.

An amendment was made and seconded to include the wording "Department of Public Works Union" after "Teamsters Union".

In the warrant article, the amounts were defined as zero since the numbers were not yet agreed on. Amendment was seconded. Ways & Means Committee supported the amendment. The wording was accepted as amended. Motion to restrict reconsideration passed.

#### Article 5.

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Selectmen and the American Federation of State, County & Municipal Employees Union which calls for the following increase in salaries and benefits:

Year Estimated Increase 2002 \$27,823.00

and further to raise and appropriate the sum of \$27,823 for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits over those of the appropriation at current staffing levels paid in the prior fiscal year, or take action relative thereto. (The Selectmen unanimously recommend a yes vote.)

Motion was made by Selectman Peterman to accept wording of this article and was seconded.

Ways & Means Committee approved the article. Motion was made by Selectman Overholt to amend it by adding "Police Union" to the words following municipal employees union. This amendment passed and with no further discussion, the wording was approved.

Motion to restrict reconsideration passed.

#### Article 6.

To see if the Town will vote to appropriate and authorize the withdrawal from the Capital Reserve Fund established for this purpose (Ambulance Fund) the sum of One Hundred Eighty Thousand Dollars (\$180,000) for the purpose of purchasing two fully equipped Type III Emergency Response Ambulances, or take action relative thereto. (The Selectmen unanimously recommend a yes vote.)

Motion was made by Selectman Desmarais to accept the wording of Article 6 and was seconded.

Ways & Means were in favor of this article. Mr. Desmarais moved to amend the article to reflect a unanimous vote by the board to approve it. The amendment passed. Carol Holden moved to restrict reconsideration, however withdrew it in order to allow a motion by Jack Kunkel to amend to delete the words "Type III" as that the appropriation will not be limited to the Type III vehicle. The proposed amendment passed.

Motion to restrict reconsideration passed.

#### Article 7:

To see if the Town will vote to discontinue the Highway Department Capital Reserve Grader Fund created in 1950. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's previously established Highway Vehicle Capital Reserve Fund. (Majority Vote Required) (The Selectmen unanimously recommend a yes vote.)

Motion was made by Selectman Heaton and seconded to approve the wording of this article.

Selectman Heaton moved to amend and add language to allow as to "transfer the balance to the Highway Capital Reserve Fund", seconded. Mr. Overholt explained that there was no tax impact. Ways & Means approved the article. Passed as amended.

Motion to restrict reconsideration passed.

#### Article 8:

To see if the Town will vote to authorize the withdrawal from the Capital Reserve Fund established for this purpose (Highway Vehicles) the sum of Ninety Thousands Dollars (\$90,000) for the purpose of purchasing a front-end loader and take action relative thereto. (The Selectmen unanimously recommend a yes vote.)

Motion was made by Selectman Desmarais to approve the wording of Article 8. Ways & Means approved.

It was noted that if Article 7 fails, there would not be sufficient funds available to acquire the loader without a lease/purchase. But it could depend on the value of the trade in. The question was asked as to whether the language could be amended to include a lease/purchase, but Town Counsel William Drescher advised the statute did not allow it because you can only use capital reserve money for a long term 2/3rds approved lease which had not been warned. There was no further discussion. Wording to article 8 was approved.

Motion to restrict reconsideration passed.

#### Article 9.

To see if the Town will vote to raise and appropriate the sum of Forty Thousand Dollars (\$40,000) for the Town's one-third share of installing a turning lanes on Route 101 at Walnut Hill, Saddle Hill and Old Manchester/Pine Roads or take action relative thereto. (By a vote of 3-1-1 the Selectmen recommend a yes vote.)

Motion was made by Selectman Overholt to approve the wording of Article 9 and was seconded. Selectman Peterman then proposed that it be amended by deleting \$40,000 and insert \$0.00 in order to see what the state decides to do. Selectman Desmarais spoke against the Peterman amendment because we will have the money as soon as the state wants to proceed. If we want, the project would be delayed. After some discussion the amendment was defeated.

Selectman Overholt moved to amend it to delete \$40,000 and insert \$27,720 for the town's 1/3<sup>rd</sup> share. This reflects the town's actual cost. Passed as amended.

Motion to restrict reconsideration passed.

#### Article 10.

To see if the Town will vote to raise and appropriate the sum of \$3,000 to support Southern NH HIV Taskforce or take action relative thereto. (The Selectmen unanimously recommend a yes vote.)

Selectman Peterman motioned for approval of the wording of Article 10 and was seconded. Was approved by Ways & Means. No further discussion. Passed as worded. Motion to restrict reconsideration passed.

#### Article 11.

To see if the Town will vote to authorize the selectmen to convey to the Amherst Land Trust (or a similar non-profit entity), (hereafter "Grantee"), all of the Town's interest in and to the Bragdon Farm, consisting of Map 8, Lots 54-1 and 56, on the Town of Amherst Tax Maps, for the consideration of One (\$1.00) and 00/100

Dollars, with the understanding that the said Grantee, will reconvey the said premises back to the Town of Amherst, forthwith, subject, however, to a perpetual restrictive covenant which will control the future use of the property so as to restrict any such development on said property in perpetuity, in the manner typically undertaken by the creation of a conservation easement on the same, or take action relative thereto. (The Selectmen unanimously recommend a yes vote.)

Motion was made by Selectman Desmarais and was seconded to accept the wording of Article 11. Selectman Crocker explained that approval of the article would honor the wishes of the donor who made a \$200,000 donation to purchase the property. There were no development restrictions in the deed at the time of acquisition but this action would remedy that.

Ways & Means approved of this article. The Selectmen confirmed that no cell towers could be placed on the property. With no further discussion, article was placed on the ballot as worded.

Motion to restrict reconsideration passed.

#### Article 12:

To see if the Town will vote to deposit the remaining revenues that currently go into the general fund, (50 percent of which currently goes to the Conservation Commission for Land Purchases, 50 percent currently goes to the general fund) collected pursuant to RSA 79-A (Land Use Change Tax) in the Land Use Change Tax Fund in accordance with RSA 79-A:25-a for the purposes of conservation land purchases, recreation land purchases, significant building renovations or building purchases. The money received from the Land Use Change Tax shall be allowed to accumulate from year to year, and the surplus remaining in the Land Use Change Tax Fund shall not be deemed part of the general fund and shall only be expended or transferred by a vote by the legislative body at an annual meeting or take action relative thereto. (By a vote of 3-2 the Selectmen recommend a yes vote.)

Selectman Peterman motioned to accept the wording of Article 12 and was seconded. She motioned to amend the article to add the words including land for any library and other town functions" after the words "recreation land purchases".

Ways & Means opposed this amendment. After some discussion, Town Counsel Drescher advised that restrictive language is instructional only and does not restrict the use of the money to that particular purpose. The amendment was defeated.

John Hurd, Chairman of Ways & Means, moved to amend the article to remove the words "significant building renovations or building purchases". The committee unanimously would support this article with the amendment. Passed.

Motion was made by Selectman Overholt to amend to add after "for recreational land purchases" the words "and buildings that are incidental to the use".

This amendment was defeated. After no further discussion, the Hurd amendment was passed.

Motion to restrict reconsideration passed.

#### Article 13.

To see if the Town will vote to create a recreation revolving account in accordance with RSA 35-B:2 II, and to name the Recreation Director as agent of said fund. In accordance with RSA 35-B 2:II, with the creation of this recreation fund, the money received from fees and charges shall be allowed to accumulate from year to year, and shall not be considered part of the political subdivision's general surplus. The Treasurer of the Town of Amherst shall have custody of all monies in the fund, and shall pay out the same only upon order of the Recreation Director. These funds may be expended only for the purposes stated in RSA 35-B and no expenditure shall be made in such a way as to require the expenditure of, or create liability upon, other Town funds, which have not been appropriated for that purpose. After creation of such recreation fund the monies in such funds shall not need further town meeting approval to be expended. (The Selectmen unanimously recommend a yes vote.)

Motion was made by Selectman Desmarais to accept the wording of Article 13 and was seconded. The article would create a revolving account for recreational revenue and the recreation director would be the agent to expend.

Town Administrator Carl Weber spoke to this article advising that it gave greater flexibility to take care of payments. Peter deBruyn Kops moved to amend to add the words "subject to the approval of the Board of Selectmen" after the words "Recreation Director". Vote on the amendment was approved.

Discussion followed on the amended article. There was a concern that the recreation director would have too much authority under the Statute RSA 35-B.

Selectmen Overholt moved to amend and remove the words "only for the purpose of RSA 35-B" and replace with the words "only for the direct costs of recreational programs". Vote on the amendment passed. Ways & Means approved as amended. After no further discussion, the article was placed on the ballot as amended.

Motion to restrict reconsideration passed.

#### Article 14.

To see whether the Town will vote to adopt the provisions of RSA 31:95-c to restrict all of the revenue received from fees and other charges related to the

Peabody Mill Environmental Center, to be expended only for purposes of the operation and maintenance of the Peabody Mill and any program or activity which is undertaken at that Center. Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Peabody Mill Environmental Center Revolving Fund, separate from the general fund. The money received from fees and charges shall be allowed to accumulate from year to year, and shall not be considered part of the political subdivision's general surplus. The Treasurer of the Town of Amherst shall have custody of all monies in the fund, and shall pay out the same only upon order of the Conservation Commission, pursuant to the authority set forth in RSA 35-B:2, the Conservation Commission of the Town of Amherst, pursuant to the authorization of a majority of said commission acting at a properly noticed public meeting, shall be the agent authorized to approve the expenditure of said monies from such fund in accordance with the purposed outlined above. (The Selectmen unanimously recommend a yes vote.)

Motion was made by Selectman Peterman to approve the wording of Article 14. Amendment was proposed to correct a typographical error "purposed" to "purposes". After no further discussion, article was placed on the ballot.

Motion to restrict reconsideration passed.

# Article 15. (By Petition)

To see if the Town will vote to elect, by ballot, a Town Highway Agent for a term of two (2) years under New Hampshire RSA Chapter 231:62-a, to discharge duties under New Hampshire RSA Chapter 231:62, and 231:63, said election for Town Highway Agent first to occur at the annual Town Meeting in the year 2002. (By a vote of 0-5 the Selectmen recommend a no vote.)

Motion was made by Selectman Crocker and seconded to place petition article 15 on the ballot. The petitioner was not present. Article 15 could not be amended according to William Drescher. It was placed on the ballot as worded.

Motion to restrict reconsideration was passed.

Meeting was adjourned at 10:45 p.m.

Respectfully submitted,

Nancy A. Demers Town Clerk

# TOWN ELECTION RESULTS MARCH 13, 2001

Article 1.	Election of Town Officers	
Selectmen (2)	Bruce M. Bowler	993 Votes 3 Years
ì	Steven A. Desmarais	1473 Votes 3 Years
	Jay Dinkel	1858 Votes 3 Years
	Andrew Pataky	1007 Votes 3 Years
Board of Adjustment (1)	Robert Rowe	2065 Votes 3 Years
Library Trustees (3)	Thomas Head	1945 Votes 3 Years
•	Robin K. Julian	1753 Votes 3 Years
	Robert G. Lown	1685 Votes 3 Years
	Angela J. Peoples	1202 Votes 3 Years
Trustee of Trust Funds (1	) Peter F. Bergin	2476 Votes 3 Years

# Article 2.

\$360,000 (payable over two years - \$180,000 per year) for a fire truck. 3/5 ballot vote required.

876

YES 2335 NO

# Article 3.

Town operating budget of \$6,512,844.00.

YES 2114 NO 1045

# Article 4.

Collective bargaining - DPW Teamsters Union.

YES 2394 NO 763

# Article 5.

Collective bargaining - Police Contract AFSCME Union.

YES 2424 NO 704

# Article 6.

\$180,000 to purchase two ambulances.

YES 2590 NO 561

# Article 7.

Capital Reserve Transfer from Grader Fund to Capital Reserve Highway Vehicle.

YES 2678

NO 423

## Article 8.

\$90,000 withdrawal from the Capital Reserve Fund for the purchase of a loader.

YES 2387

NO 709

# Article 9.

\$40,000 for turning lanes on Route 101.

YES 2222

NO 919

# Article 10.

\$3,000 for Southern NH HIV Taskforce.

YES 1975

NO 1124

# Article 11.

Bragdon Farm Conveyance.

YES 2779

NO 360

# Article 12.

50% current use to Conservation Commission, 50% Land Use Change Tax Fund.

YES 2015

NO

1018

# Article 13.

Recreation Revolving Fund.

YES 2349

NO 759

# Article 14.

Peabody Mill Environmental Center Revolving Fund.

YES 2651

NO 463

Article 15. (By Petition)

Election of Town Highway Agent.

YES 557

NO 2542

Article 16.

Amend Article III, Section 3-16 Sub-Section 3 paragraph 3.3.

YES 2198

NO 616

Article 17.

Amend Article III, Section 3-16, Sub-Section 3 paragraph 3.4.

YES 2241

NO 662

Article 18.

Amend Article III, Section 3-16, Sub-Section 3 paragraph 3.10.

YES 1973

NO 651

Article 19.

Amend Article III, Section 3-16, Sub-Section 3 paragraph F.

YES 1913

NO 718

Article 20.

Amend Article III, Section 3-16, Sub-Section 7 paragraph F.

YES 1989

NO 654

Article 21.

Amend Article IX, Section 9-1.

YES 2066

NO 729

Article 22.

Amend Article IV, Section 4-9 paragraph D.6.

YES 2255

NO 641

Article 23.

Amend Article IX, Section 9-1.

YES 2229

NO 576

Article 24.

Redrafting of Historic District Ordinance.

YES 2183 NO 566

Article 25.

Redrafting of the Wetland Conservation District Ordinance.

YES 2058

NO 754

Article 26.

Amend Article V, Section 5-9, Special Exceptions.

YES 2015 NO 800

Article 27.

Amend Article V, Section 5-4.

YES 2078 NO 720

# 01/07/2002

# State of New Hampshire Bureau of Vital Records and Health Statistics RESIDENT BIRTH REPORT 01/01/2001 - 12/31/2001

Mother's Name	LANGONE, SHERRI	MASTERGEORGE, JENNIFER	военм, wendy	РОШТО, ЛИВІТН	РОЦТО, ЈИБІТН	ELLIS, STEPHANIE	CAMACHO, MICHELLE	DECHIRICO, CORIN	LOCONTO, ROBIN	COBLEIGH, SHARON	BOWMAN, BARBARA	ANTHIMIDOU, VASSILIKI	CONWAY, KATHLEEN	WALLAT, CARRIE	CUSHING, COLLEEN	EISENHAUER, MARY	BREWSTER, CHRISTINE	YOUNG, JENNIFER	WINSLOW, TAMMERA	GRIP, SARAH	DANAISAWASDI, AMORNRAT	COLLINS, MEGHAN	YURISH, DIANE
Father's Name	LANGONE, STEPHEN	MASTERGEORGE, MICHAEL	военм, міснаєг	POLITO, MARC	POLITO, MARC	ELLIS, MARK	CAMACHO, MATTHEW	DZEN, JEREMY	LOCONTO, DAVID	COBLEIGH, MARK	BOWMAN, BRIAN	FRIEL, THOMAS	CONWAY, MARK	WALLAT, JEFFREY	CUSHING, SCOTT	EISENHAUER, PETER	BREWSTER, ROBERT	YOUNG, ROBERT	WINSLOW, ETHAN	GRIP, RICHARD	DANAISAWASDI, VORAYUTH	COLLINS, ANDREW	YURISH, STEPHEN
Place of Birth	MANCHESTER, NH	CONCORD, NH	NASHUA, NH	MANCHESTER, NH	MANCHESTER, NH	MANCHESTER, NH	MANCHESTER, NH	NASHUA, NH	NASHUA, NH	NASHUA, NH	NEWTON, MA	NASHUA, NH	NASHUA, NH	NASHUA, NH	NASHUA, NH	NASHUA, NH	NASHUA, NH	MANCHESTER, NH	NASHUA, NH	MANCHESTER, NH	NASHUA, NH	NASHUA, NH	NASHUA, NH
Date of Birth	01/16/2001	01/16/2001	01/18/2001	01/19/2001	01/19/2001	01/25/2001	01/28/2001	02/05/2001	02/05/2001	02/07/2001	02/08/2001	02/08/2001	02/10/2001	02/14/2001	02/18/2001	02/25/2001	02/28/2001	03/04/2001	03/04/2001	03/08/2001	03/10/2001	03/20/2001	03/20/2001
Child's Name	LANGONE, STEFANI ELISABETH	MASTERGEORGE, ELIZA CHRISTINE	BOEHM, JEFFREY MICHAEL	POLITO, KYLE LEONARD	POLITO, JESSICA ROSE	ELLIS, SARAH LYNN	CAMACHO, DAVIS ALBERT	DZEN, DARIA JORDAN	LOCONTO, EVAN MICHAEL	COBLEIGH, MICHAEL ALBERT ROGER	BOWMAN, VINCENT JOSEPH	ANTHIMIDOU-FRIEL, DHANAI OUSA	CONWAY, PATRICK JOHN	WALLAT, EMMA CHARLEEN	CUSHING, STEPHANIE COLLEEN	EISENHAUER, ABIGAIL VIRGINIA	BREWSTER, ASHLEIGH VIRGINIA	YOUNG, RYLEE AIDAN	WINSLOW, ANTHONY THOMAS	GRIP, MARGARET ELLEN	DANAISAWASDI, RATSAMIN	COLLINS, JACOB ANDREW	YURISH, SARAH ROSE
SFN	2001000630	2001000435	2001000667	2001000651	2001000640	2001000694	2001000869	2001001094	2001001090	2001001152	2001200134	2001001373	2001001451	2001001512	2001001727	2001001868	2001002025	2001002103	2001002111	2001002364	2001002353	2001002678	2001002798

Page 2 of 5		Mother's Name	SCANLAN, THERESA	INFANTI, RUTH	LAYTON, BRENDA	DELLOVO, KAREN	GOODWIN, GIANA	CROWELL, HEIDI	ROOS-UNGER, ELLEN	FACEY, AMY	GOODSON, HEATHER	PAQUETTE, ALICE	JANOSCHEK, MICHELLE	OLOFSON, NICOLE	UPTON, SUSAN	BEZIO, CHRISTINE	WALLACE, PATRICIA	SHAW, SUSAN	VICKERS KILGORE, JILL	CONWAY, WENDY	CONWAY, WENDY	CISSEL, BETSY	DRAKE, TERI	CONNOR, KELLY	CLAIR, SHARON
iire alth Statistics ORT		Father's Name	SCANLAN, BRIAN	INFANTI, GEORGE	LAYTON, RICHARD	DELLOVO, RAYMOND	GOODWIN, JOSEPH	CROWELL, MARK	UNGER, MICHAEL	FACEY, ERIC	GOODSON, WILLIAM	PAQUETTE, FRED	JANOSCHEK, ROBERT	OLOFSON, KURT	UPTON, RICHARD	BEZIO, DOUGLAS	WALLACE, DWIGHT	SHAW, TIMOTHY	KILGORE, KEVIN	CONWAY, MARK	CONWAY, MARK	CISSEL, ROBERT	DRAKE, MARK	CONNOR, TERRENCE	CLAIR, DANIEL
State of New Hampshire Bureau of Vital Records and Health Statistics RESIDENT BIRTH REPORT 01/01/2001 - 12/31/2001	AMHERST	Place of Birth	NASHUA, NH	MANCHESTER, NH	MANCHESTER, NH	LOWELL, MA	NASHUA, NH	NASHUA, NH	MANCHESTER, NH	MANCHESTER, NH	MANCHESTER, NH	MANCHESTER, NH	NASHUA, NH	LEBANON, NH	MANCHESTER, NH	NASHUA, NH	NASHUA, NH	NASHUA, NH	NASHUA, NH	NASHUA, NH	NASHUA, NH	MANCHESTER, NH	NASHUA, NH	METHUEN, MA	MANCHESTER, NH
18		Date of Birth	03/24/2001	03/26/2001	03/29/2001	04/18/2001	04/19/2001	04/19/2001	04/22/2001	04/24/2001	04/25/2001	04/28/2001	05/01/2001	05/02/2001	05/03/2001	05/04/2001	05/07/2001	05/09/2001	05/17/2001	05/18/2001	05/18/2001	05/23/2001	05/31/2001	05/31/2001	06/01/2001
2		Child's Name	SCANLAN, KAITLYN THERESE	INFANTI, KARLY ELIZABETH	LAYTON, NICHOLAS ANTHONY	DELLOVO, KATIE THOMASINA	GOODWIN, ALDEN ROCCO	CROWELL, RACHEL ANNE	UNGER, SOPHIE GRACE	FACEY, SETH ROBERTS	GOODSON, JOSHUA WILLIAM	PAQUETTE, SHANNON SUZANNE	JANOSCHEK, STEVEN CHARLES	OLOFSON, EMMA ROSE	UPTON, EMMA ELISABETH	BEZIO, ALEXANDRA CHRISTINE	WALLACE, LAUREN ELIZABETH	SHAW, MOLLY ELLEN ELIZABETH	KILGORE, KAYLIN BEA VICKERS	CONWAY, MADELYN EMILY	CONWAY, ABAIGEAL ELIZABETH	CISSEL, MARGAPET ANNE	DRAKE, WILLIAM JOHNSTON	CONNOR, MATTHEW JAMES	CLAIR, PAYTON LOUISE
01/07/2002		SFN	2001003029	2001003190	2001003153	2001200417	2001003876	2001003869	2001004187	2001004200	2001004536	2001004364	2001004384	2001004488	2001004522	2001004628	2001004624	2001004705	2001004950	2001005052	2001005049	2001005297	2001005619	2001200595	2001006520

# 01/07/2002

# State of New Hampshire Bureau of Vital Records and Health Statistics RESIDENT BIRTH REPORT 01/01/2001 - 12/31/2001

PIACE OT BITTH FATHER'S NAME NASHUA, NH SELLAMY, DAVID NASHUA, NH DONHAM, PERRY EDAMINGHAM MA CAMACON MATTHEW
NASHUA, NH PEAMINGHAM, MA MANCHESTER, NH MANCHESTER, NH NASHUA, NH
NASHUA, NH MANCHESTEF NASHUA, NH
LOWELL, MA NASHUA, NH
NASHUA, NH MANCHESTER, NH
NASHUA, NH NASHUA, NH
NASHUA, NH
NASHUA, NH NASHUA, NH
NASHUA, NH

Page 4 of 5

RESIDENT BIRTH REPORT	01/01/2001 - 12/31/2001	

Mother's Name	<b>WEBER</b> , ВЕТН	WHITELEY, THERESA	CIVIELLO, BETH	HEALY, LEE-ANN	GOMBAS, CATHERINE	SCHILLER, SARAH	AMAN-KARIM, SHIRENE	DOMANSKI, PAULA	GOOKIN, KAREN	HUMPHREY, SUSANNAH	CRISTINI, KORRYN	SCAMURRA, JOANNE	SCAMURRA, JOANNE	MACGILVRA, TERESA	RIFKIN, LEAH	SAUNDERS, SANDRA	DERMODY, JENNIFER	BOLLING, SUZANNE	SWEETSER, CORINNE	REDD, CHRISTINE	RICHARDS, ERICA	IRELAND, MARY	SODDERS, JANE
Father's Name	WEBER, JAMES	WARREN, TRAVIS	CIVIELLO, JOSEPH	HEALY, PHILIP	GOMBAS, DAVID	SCHILLER, KEVIN	MYERS, MATTHEW	O'BRIEN, NEIL	GOOKIN, SHAWN	HUMPHREY, RICHARD	CRISTINI, JOSEPH	SCAMURRA, ANTHONY	SCAMURRA, ANTHONY	MACGILVRA, KENT	RIFKIN, DAVID	SAUNDERS, JOHN	DERMODY, HARRY	BOLLING, DAVID	SWEETSER, KURT	REDD, MATTHEW	RICHARDS, ANDREW	IRELAND, TIMOTHY	SODDERS, DAVID
Place of Birth	NASHUA, NH	MANCHESTER, NH	MANCHESTER, NH	MANCHESTER, NH	NASHUA, NH	NASHUA, NH	MANCHESTER, NH	NEWTON, MA	NASHUA, NH	MANCHESTER, NH	NASHUA, NH	MANCHESTER, NH	MANCHESTER, NH	BOSTON, MA	NASHUA, NH	FRAMINGHAM, MA	NASHUA, NH	MANCHESTER, NH	MANCHESTER, NH	MANCHESTER, NH	MANCHESTER, NH	NASHUA, NH	NASHUA, NH
Date of Birth	08/17/2001	08/19/2001	09/04/2001	09/06/2001	09/07/2001	09/17/2001	09/18/2001	09/18/2001	09/27/2001	09/29/2001	10/01/2001	10/01/2001	10/01/2001	10/05/2001	10/10/2001	10/16/2001	10/18/2001	10/21/2001	10/22/2001	11/04/2001	11/08/2001	11/08/2001	11/19/2001
Child's Name	WEBER, EMMA KATHRYN	WARREN, BENJAMIN JOSEPH	CIVIELLO, LUKE JOSEPH	HEALY, SOPHIA KESSLEN	GOMBAS, ANNA JUNE	SCHILLER, COLE PATRICK	MYERS, YASMIN	O'BRIEN, KATHERINE ROSE	GOOKIN, SOLEIL KAREN	HUMPHREY, ERIN SUSANNAH	CRISTINI, JULIET ELIZABETH SHANKE 10/01/2001	SCAMURRA, KRISTI ROSE	SCAMURRA, KOLBY RUSSELL	MACGILVRA, TREVOR JOHN	RIFKIN, JULIA KRISTINE	SAUNDERS, ALYSSA MARIE	DERMODY, COURTNEY ELISABETH	BOLLING, WESLEY CHASE	SWEETSER, ZOIE BRIANNA	REDD, CURTIS MATTHEW	RICHARDS, EMMA CHESLEY	IRELAND, JULIA NICOLE	SODDERS, CHRISTOPHER MATTHEW 11/19/2001
SFN	2001008871	2001009955	2001009597	2001009625	2001009691	2001009933	2001009968	2001201046	2001010341	2001010445	2001010504	2001010819	2001010826	2001201118	2001010755	2001201164	2001011241	2001011392	2001011393	2001011988	2001012171	2001012026	2001012496

# 01/07/2002

# State of New Hampshire Bureau of Vital Records and Health Statistics RESIDENT BIRTH REPORT 01/01/2001 - 12/31/2001

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2001012456	LEIGHTON, LUKE MATTHEW	11/20/2001	MANCHESTER, NH	LEIGHTON, MATTHEW	LEIGHTON, CATHERINE
2001012584	ESTABROOK, MICHAEL THOMAS	11/24/2001	MANCHESTER, NH	ESTABROOK, PHILIP	ESTABROOK, CHRISTINE
2001012733	MERENDA, ANDREW ANTHONY	11/26/2001	NASHUA, NH	MERENDA, ROY	MERENDA, ANDREA
2001012735	TOBIN, RYLIEGH ELIZABETH	11/28/2001	NASHUA, NH	TOBIN, DAVID	TOBIN, TRACY
2001012726	BEANE, JOSEPH CONNOR	11/28/2001	NASHUA, NH	BEANE, ERNEST	BEANE, KATHLEEN
2001013106	FICHERA, KAZIMIERA CLAIRE	12/03/2001	NASHUA, NH	FICHERA, JAMES	FICHERA, JENNIFER
2001013073	ANGELOPOLUS, JESSE CARL	12/05/2001	NASHUA, NH	ANGELOPOLUS, DENNIS	ANGELOPOLUS, JANINE
2001013301	KUNESH, MAXIMILIANO RUBEN	12/08/2001	NASHUA, NH	KUNESH, THOMAS	KUNESH, GINA
2001013308	COYNE, TREVOR PATRICK	12/08/2001	NASHUA, NH	COYNE, KEVIN	COYNE, JULIE
2001013539	MIKOLAY, MATTHEW GEORGE	12/10/2001	MANCHESTER, NH	MIKOLAY, JOHN	MIKOLAY, AMY
2001013382	VALVANO, GRACE SHEPPARD	12/15/2001	MANCHESTER, NH	VALVANO, JOHN	VALVANO, MARY
2001013650	ZAMPELLA, NICHOLAS JOHN	12/19/2001	MANCHESTER, NH	ZAMPELLA, JOSEPH	ZAMPELLA, KATHLEEN

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Marriage Date of

Marriage Place of

Issuance fown of

Residence

MHERST, NH MHERST, NH MHERST, NH

TONGSUJARITWONG, AMORNRAT Bride's Name

Residence Groom's

AWRENCE, JANINE B.

SOFFSTOWN, NH

AMHERST, NH MHERST,NH AMHERST, NH

DANAISAWASDI, VORAYUTH **Groom's Name** 

> 2001000656 2001001186

SFN

WINER, GERALD S. CLOUSE, LARRY E. VOLZ, BRAOFORD GRANT, NEAL W.

2001000655

LYON, GARY W.

2001002196 2001001857

ATRICK, TERESA C.

SUZZELL, AMELIA M.

AMHERST, NH

ARA, JOSEFINA

01/25/2001

11/27/2001

AANCHESTER

MHERST MHERST

MHERST

**JERRIMACK** 

MILFORD

AMHERST

MHERST, NH MHERST, NH AMHERST, NH

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MHERST DERRY

02/17/2001

33/20/2001 33/30/2001 03/31/2001

03/31/2001 05/20/2001

HERRIMACK

AMHERST AMHERST SETHLEHEM

ANTRIM

AMHERST

VITTA

AMHERST AMHERST

SERKHEISER, ANGELA K

DUNLAP, CYNTHIA L.

AMHERST, NH

ROBERTS, ANTHONY E.

SCHAFFER, DAVID J.

MHERST, NH AMHERST, NH

AMPBELL, ALICE M.

WATERTOWN, MA

COTTON, EDWARD S.

2001001855 2001007918 2001003978 2001003981 2001003982 2001003269 2001003493 2001003403 2001003934

2001001856

LOCHER, FRANCIS L.

MILTON, NH HN,YTINU

AILLER, ELLEN R.

ARNOLD, INGRID P.

RANZBLAU, CAROL E.

DAIGLE, ALLISON H.

SPENCER, MA PELHAM, NH MILFORD, NH

RUDOLPH, FRANKLIN J.

DETELLIS, GEOFFREY F WILLETTE, THOMAS G.

MCGRAIL, JOSEPH R.

MALOON, NORA L. 'AYLOR, ANNIE E.

05/26/2001

05/26/2001 06/10/2001

MANCHESTER

MHERST NASHUA

NASHUA NASHUA NASHUA

PELHAM NASHUA NASHUA

MACLELLAN, KATELIN E.

CONCORD, NH

SHEPHERD, KEVIN P.

AUDONIS, VALERIE C.

AMHERST, NH NEWTON, MA AMHERST, NH AMHERST, NH

HAYNIE, SHELDON D.

2001006515 2001006516

DIBNER, ANDREW S.

2001005235 2001006521

NASHUA

06/16/2001 06/16/2001 06/23/2001 07/14/2001 07/22/2001

ВЕТНІЕНЕМ

BETHLEHEM

AMHERST

AMHERST AMHERST

AMHERST

LONDONDERRY, NH

AMHERST, NH AMHERST, NH AMHERST, NH AMHERST, NH AMHERST, NH AMHERST, NH AMHERST, NH AMHERST, NH AMHERST, NH

SIRARD, ELIZABETH T.

AUBURN, NH

LASALLE, JONATHAN P.

2001006519 2001006518 2001006520 2001006943 2001007725

GORDON, JAMES R.

AMHERST, NH

CANNATELLA, JANINE

ANGELOPOLUS, DENNIS

PROULX, JEAN A.

MALONEY, JANICE S.

NASHUA CONCORD

02/17/20 1/22/2001 38/04/2001 08/11/2001 08/11/2001

1002/80/80

AANCHESTER

09/08/2001

ORTSMOUTH

AMHERST HOLLIS

AMHERST

MERRIMACK

AMHERST AMHERST

CURRAN, COURTNEY E.

BROWN, YEN M.

AMHERST, NH AMHERST, NH AMHERST, NH MHERST, NH

PERRIN, ELIZABETH R.

HOLLIS,NH

LAFLAMME, BRENDAN T.

CATERAS, ARTHUR G.

2001007719

VORE, JON MICHAEL B. FORSYTH, JEFFREY D.

MAI, HUNG N

30YLE, SUSAN A.

SOSA, MARY

HOLLIS

AMHERST

AMHERST

1002/60/60

1002/10/60

09/14/2001

1002/51/60 1002/51/60

MANCHESTER

AMHERST

RANCONIA

AMHERST

AMHERST AMHERST

READWELL, PAMELA L.

MHERST, NH AMHERST, NH AMHERST, NH

HINES, TIMOTHY A.

2001007721

CARR, RICHARD

2001007723 2001007726

ANTONITIS, ALISON M.

SHEA, ERIN L.

HAMPSHIRE, ANTHONY J.

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State of New Hampshire	Bureau of Vital Records and Health Statistics	RESIDENT MARRIAGE REPORT	01/01/2001 - 12/31/2001

State of New Hampshire
Bureau of Vital Records and Health Statistics
RESIDENT MARRIAGE REPORT
01/01/2001 - 12/31/2001

Date of Marriage	09/15/2001	1002/27/2001	1005/85/2001	19/28/2001	10/17/2001	10/13/2001	11/03/2001	11/03/2001	11/10/2001	11/11/2001	12/01/2001	12/01/2001	12/08/2001	12/22/2001	13/22/2001	1001 177 171	12/22/2001	12/28/2001	
Place of Marriage	NASHUA	MILFORD	BEDFORD	WILTON	AMHERST	MANCHESTER	NASHUA	SALEM	MILFORD	PETERBOROUGH	NOSOIH		NASHUA	AMHERST	AMHERST	AMHERST		NASHUA	MILFORD
Town of Issuance	AMHERST	AMHERST	AMHERST	MILFORD	AMHERST	AMHERST	MANCHESTER	SALEM	AMHERST	WILTON	N N N N N N N N N N N N N N N N N N N	MERKIMACA	AMHERST	AMHERST	MILFORD	AMHERST		NASHUA	NASHUA
Bride's Residence	AMHERST,NH	MONT VERNON, NH	AMHERST,NH	AMHERST,NH	AMHERST,NH	AMHERST,NH	MANCHESTER,NH	AMHERST,NH	AMHERST,NH	AMHERST,NH		MERRIMACK,NH	AMHERST, NH	AMHERST,NH	AMHERST,NH	AMHERST,NH		AMHERST,NH	VAN NUYS,CA
Bride's Name	PETERS, ROBIN M.	LIONETTO, MELISSA A.	BROGAN, DARLENE M.	KARR, VALERIE L.	TERRANOVA, DEBRA A.	CLOUTIER, HEIDI L.	CRONIN, KATHLEEN S.	ALLEN, TERESA M.	POPPE, MICHELLE L.	JONES, STACEY L.		MILLER, JUDITH L.	WARD, NANCY G.	CHAPMAN, DAWN E.	WOODS, KAREN L.	GIBSON, ELIZABETH M.		HOLDEN, HEIDI J.	8UZZELL, JENNIFER L.
Groom's Residence	AMHERST,NH	AMHERST, NH	AMHERST,NH	MILFORD,NH	AMHERST,NH	AMHERSTINE	AMHERST,NH	CHELSEA, MA	AMHERST,NH	WILTON, NH		AMHERST,NH	MERRIMACK, NH	AMHERST, NH	AMHERST,NH	AMHERST,NH		AMHERST, NH	AMHERST,NH
Groom's Name	BARHAM, CHARLES D.	MAAS, WILLIAM P.	WILLS, GLEN A.	CHAPPELL, DEAN H.	ANZALONE, ROBERT P.	XCNNEDV MADY )	ROBICHEAU, RICHARD E.	HECKLEY, JAMES J.	KUTELIS, CHRISTOPHER M.	NOLAN, JAMES M.		DAIGLE, DAVID R.	SIMEONE, SCOTT F.	QUIROLGICO, JOSE	TRUE, EDWIN H.	FLOWERS, JEREMY R.		ODIERNA, ROBERT W.	GAGNON, ROBERT C.
SFN	2001007720	2001007724	2001007722	2001008294		20000000	2001003033	2001009036	2001010370	2001009724		2001009877	2001010554	2001010369	2001010364	2001010371		2001010196	2001010286

2001001318

2001001467

2001001939 2001002213 2001002474 2001002609

2001000448 2001000903 2001001002

# **Bureau of Vital Records and Health Statistics** RESIDENT DEATH REPORT

State of New Hampshire

# 01/01/2001 - 12/31/2001

Mother's Maiden Name DUQUETTE, GERTRUDE GRUGNALE, CONCETTA UNKNOWN, GERTRUDE BUTTOMESZO, HELENA CARTIER, JACQUELINE SYRJANEN, MARTHA SHIELDS, DEBORAH BYRNE, MARGARET SAWER, FLORENCE MOSSES, CORRINE WARE, FLORENCE **SENNETTS, ALMA** CROSBY, ANDREA DAVIS, VIRGINIA BURGESS, ETHEL ERRICO, ANGELA LYNCH, ESTHER MITCHIK, ANNA DULIAN, ANNA KATZ, SABINA HARVEY, ADA BROWN, LISA NEEL, RUTH DOWNING, DARROLL CARDINAL, SAVIOUR Father's Name STILLMAN, EDWARD RICCITELLI, ROCCO MACFARLANE, SEAN PRIME, NATHANIEL POWELL, DELBERT WEISBERG, LOUIS ALBERT, EDWARD REID, UNKNOWN VARNEY, CURTIS SMETS, MAURICE LILJEBERG, JOHN HOLMES, ROGER VOZAR, MICHAEL STEPP, CHARLES MCNALLY, JAMES WARD, THOMAS MASER, JACOB KOLODJI, EARL SMITH, PERCY BROWN, PAUL ST CYR, PAUL --AMHERST--Place of Death MANCHESTER, NH MANCHESTER, NH MERRIMACK, NH MERRIMACK, NH MERRIMACK, NH MERRIMACK, NH MERRIMACK, NH AMHERST, NH AMHERST, NH AMHERST, NH AMHERST, NH MILFORD, NH LEBANON, NH BEDFORD, NH MILFORD, NH NASHUA, NH MILFORD, NH MILFORD, NH NASHUA, NH VASHUA, NH NASHUA, NH NASHUA, NH NASHUA, NH Date of Death 01/31/2001 02/01/2001 04/22/2001 06/18/2001 01/15/2001 02/12/2001 02/18/2001 3/19/2001 03/31/2001 04/02/2001 04/12/2001 04/16/2001 04/29/2001 05/17/2001 05/20/2001 06/18/2001 06/26/2001 03/05/2001 04/09/2001 05/10/2001 05/12/2001 05/29/2001 06/02/2001 MACFARLANE CROSBY, SEAN W. Decedent's Name DOWNING, DARROLL M. WEISBERG, MORRIS M. STILLMAN, RONALD E. KOLODJI, BRENDON A. ALBERTS, ROBERT D. RICCITELLI, MELIO J. POWELL, WILLIAM J. OSBURN, JOSEPHINE MCNALLY, PHILLIP J. ST CYR, RICHARD L. VOZAR, ANDREW M. CARDINAL, RITA M. HOLMES, PHILIP A. WEBB, PATIENCE L. SMETS, DONALD M. VARNEY, SCOTT E. GLOVER, RUBY V. LILJEBERG, JOHN SMITH, JAMES B. DUFFY, MARY T. MASER, JANE P. **МІТТ, Е**ВІТН Е.

2001002819

2001002914

2001003184

2001003321

2001002967

2001003725

2001003781 2001003809 2001003887 2001004133 2001004192 2001004640

2001004679 2001004851 Page 2 of 2

# State of New Hampshire Bureau of Vital Records and Health Statistics RESIDENT DEATH REPORT 01/01/2001 - 12/31/2001

--AMHERST--

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Mother's Maiden Name	MACKENZIE, CLARA	COMER, FLORENCE	CIESLUKOWSKI, BRONISLAWA	DREW, JAQUELINE	ROSSA, MARY	MCGOVERN, ELIZABETH	OUELLETTE, MARIE	HAUGER, SARA	DANQUARD, EMILY	DROLET, YVONNE	PARR, VYETTE	JACUNSKI, HELEN
Father's Name	NILES, SEYMORE	ANDERSON, RALPH	OLDAKOWSKI, STANLEY	TASSIE, KENNETH	JOY, LOUIS	GIFFORD, HAROLD	HAMELIN, FRANK	LINDABURY, HARRISON	LEBARON, WILBUR	BOURGEOIS, HENRY	THIBODEAU, ROMEO	BURNS, THOMAS
Place of Death	MANCHESTER, NH	MILFORD, NH	AMHERST, NH	AMHERST, NH	AMHERST, NH	MANCHESTER, NH	MANCHESTER, NH	NASHUA, NH	NASHUA, NH	MILFORD, NH	NASHUA, NH	AMHERST, NH
Date of Death	06/27/2001	08/08/2001	08/10/2001	08/14/2001	08/25/2001	08/25/2001	09/01/2001	09/02/2001	09/19/2001	09/26/2001	10/03/2001	10/14/2001
Decedent's Name	HEATON, MARJORIE	ECONOMOPOULOS, EVELYN J.	OLDAKOWSKI, THEODORE J.	TASSIE, JASON R.	JOY, LOUIS W.	PERRY, MARCIA B.	HAMELIN, ALFRED L.	LINDABURY, JACK H.	LEBARON, STANLEY H.	BOURGEOIS, ROLAND G.	BRUNELLE, CONSTANCE J.	BOURGEOIS, DONNA A.
SFN	2001004876	2001005999	2001005975	2001006134	2001006444	2001006457	2001006564	2001006566	2001007103	2001007246	2001007389	2001007755

RUBIN, SARAH

BLUM, SAMUEL

NASHUA, NH

12/31/2001

SHAKIN, ESTELLE

2001009761

# **Library Trustees Report**

The Amherst Town Library continues to see growth in most of the services it offers (see the Librarian's Report). To accommodate this growth and anticipate changing needs of our patrons, the Board of Trustees and the Library Director have initiated or completed the following activities. A Long Range Planning project was started with representatives from the community to look at the evolving needs of Amherst residents, the strengths, limitations, and challenges to the Library. This analysis will be used to refine the mission, goals and objectives as well as the measures to achieve the goals. One interesting statistic came out of our survey of the Amherst population: the two fastest growing segments during the past 10 years were high school aged children and adults over 60.

Several building improvements were completed this past year. New shelving, with financial support from a Bean Foundation grant, has been installed to provide space for a growing book collection. While we periodically review our collection and remove old books that are not in demand, we continue to need more shelving space. This additional shelving, 4640 running feet, maximizes the potential shelving space. A multi-year project to replace the carpeting that was installed in the mid 1980's has been completed. The main desk has been re-designed to allow better interaction between the reference librarians and patrons as well as access by patrons in wheel chairs. A new project to restore the unique, beautiful Victorian canopy over the original Library entrance was initiated after a very successful fund raising program. When the canopy was taken down to start the restoration, we found the damage to the brass canopy from fallen roof ice, poor prior repairs, and other weather related effects were much more extensive than first estimated. The repairs are being done over the winter and the canopy will be re-installed after the winter thaw is out of the ground so that scaffolding can be used to re-install the canopy.

The Library continues to improve its programming for children, such as "Time for Two year olds" and Saturday programs, and for adults with standing room only for such programs as the annual Anna Boardman Concert, Women of the Civil War, Rubber Stamping, and our ongoing Internet classes. These weekly Internet classes include a basic introduction to searching techniques as well as advanced class in strategies for research and specialized electronic database sources. To help publicize these events we have produced a Library Program guide that was produced in-house and mailed to all residents as well as notices that are published in the Amherst Citizen.

The significant growth areas of our library collection are in the spoken word and music audios, videos, and electronic information. Thanks to gifts of money and time from groups, individuals and organizations we are able to add to some of our specialized collections such as gardening, medical, antiques, and local history. You can search our collection from the comfort of your home via the Internet <www.amherst.lib.nh.us>. If you do not find what you are looking for in the Amherst Library collection, you can view the collections of nearby libraries and using your Amherst Library card can check out books from such libraries as Milford, Bedford, Manchester and Merrimack. You can also search subscription databases for magazines and newspaper articles and medical, health, and business information through the Library web site.

We recognize and thank the many organizations and individuals who have contributed time or money to collections, programs and the physical condition of the Library. These include the Friends of the Library, the Bean Foundation, Amherst Newcomers, Nipmugs, Amherst Villagers, Amherst Gardeners, Amherst Lions Club, Milford Hospital Association, the Archive Angels, and many volunteers and generous benefactors.









